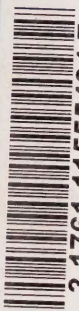


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(DOMINION OF CANADA)

REPORT

of the

WARTIME PRICES
AND
TRADE BOARD

September 3, 1939

to

March 31, 1943



OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

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Canada. Wartime Prices and Trade Board

(DOMINION OF CANADA)

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REPORT

of the

WARTIME PRICES AND TRADE BOARD

September 3, 1939

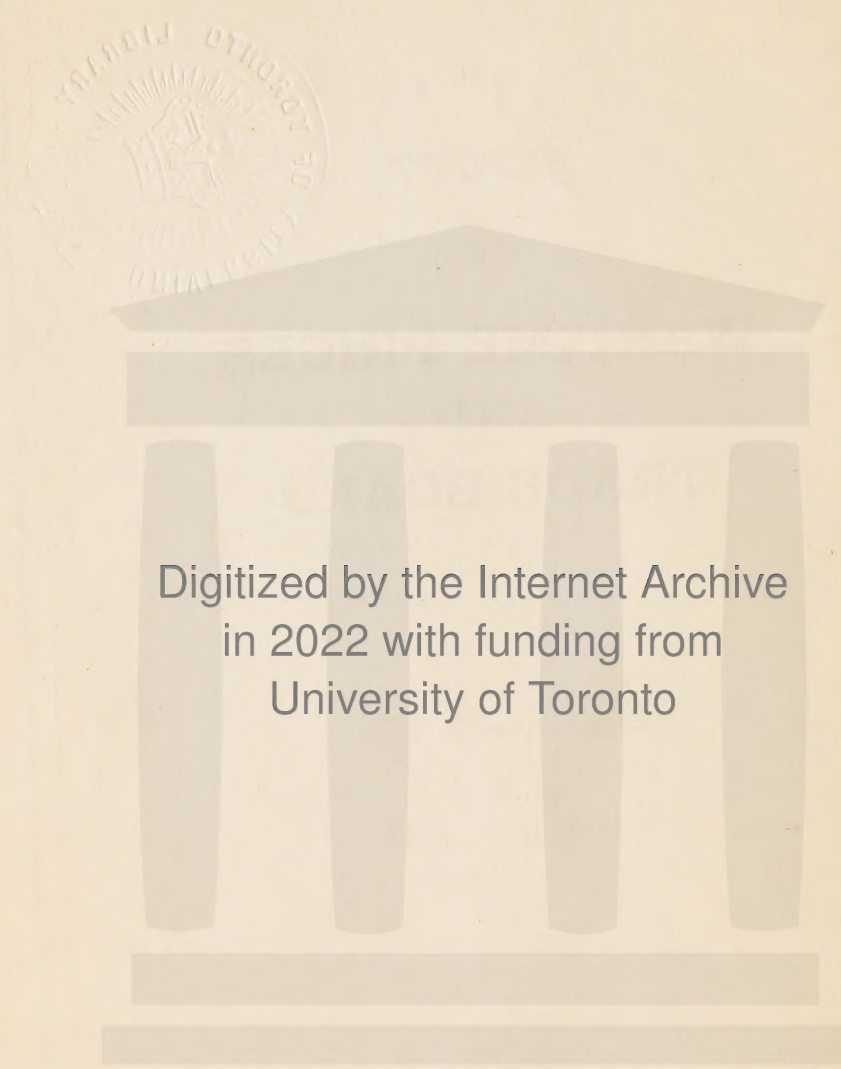
to

March 31, 1943



OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

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A faint circular library stamp from the University of Toronto is located in the upper left corner. The stamp features a central crest with a book and a sunburst, surrounded by the text "UNIVERSITY OF TORONTO" and "LIBRARY". In the background, a large, light-colored watermark of a classical building with four columns and a triangular pediment is visible.

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*To His Excellency Major-General the Right Honourable the Earl of Athlone,
K.G., P.C., G.C.B., G.C.M.G., G.C.V.O., D.S.O., A.D.C., Governor General
and Commander-in-Chief of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to forward to Your Excellency the report of the Chairman of the Wartime Prices and Trade Board on the activities of the Board from the time of its creation on September 3, 1939, to March 31, 1943. During the period September 3, 1939, to August 14, 1941, the Board was under the control and supervision of the Minister of Labour. Since August 14, 1941, it has been under my control and supervision.

In establishing the Board at the very outset of war, the Government recognized that the mobilization of the nation's manpower and resources for war would inevitably set in motion strong inflationary forces and that such forces must be held in check if the war programme was not to be thwarted and if the economic sacrifices of the war were to be shared equitably and by democratic decision.

In the first two years of its operations, the Board followed a policy of controlling selected prices and endeavouring to relieve stresses by making special provisions for overcoming the difficulties of supply. For the greater part of this period, price increases were associated with the rise in ocean freight and insurance rates, the depreciation of the Canadian dollar, the imposition of the 10 per cent war exchange tax and a number of other excise taxes, a limited number of cases of interrupted supply, and the recovery of some prices which before the war had been at depressed levels.

In the same period, the excess profits tax was instituted and the corporation income tax greatly increased. Excise taxes on specific forms of expenditure were extended, and the personal income tax was raised sharply in successive stages. A broad programme of borrowing from the public through the medium of war savings certificates and bonds was instituted and extended. By these means, part of the rapid increase in incomes was turned back to the Treasury. At the same time, the number of direct controls regulating the use of critical materials and equipment was multiplied.

By the fall of 1941, it was evident that a new period had begun. In the seven months from April 1 to November 1, 1941, the cost-of-living index rose by as much as it had in the preceding twenty months. The increases were predominantly in agricultural prices, and many farm product prices were brought into favourable relationship to other prices. It was clear, however, that a broad inflationary rise in prices was developing. In the preceding two years, there had been widespread upward readjustment of wages, and it was evident that further increases of prices would lead directly to a ruinous spiral of prices and wages.

On October 18, 1941, the Prime Minister announced sweeping economic measures designed to meet this situation. An overall price "ceiling" was to be adopted, and the prices of all goods and of most services were not to exceed the highest prices at which they sold during the four weeks from September 15, to October 11, 1941—the "basic" period—unless specifically authorized by the Wartime Prices and Trade Board. A ceiling already in effect on rents in certain specified areas was extended to the rents of all real property excepting farm lands.

At the same time, the system of allowing wage increases only on government authority, which previously had been compulsory in war industries alone, was extended to all industries. Increases were in general prohibited, except for

promotion or increased responsibility, and a cost-of-living bonus was provided in the event of a further increase in the cost of living. Provision, however, was made for wage increases in cases where it could be shown that the rates were lower than those prevailing for similar work in the same or comparable localities, provided that approval were granted by the appropriate War Labour Board. Salaries were even more rigorously restricted at about the same time.

It should be emphasized that these measures were undertaken only after broad readjustments of prices and wages had been permitted, and were possible only because a rigorous taxation system had been established (and was to be extended at the next budget) which had the effect of imposing very severe limitations on business profits and incomes above very modest levels.

These measures, on which decision was made only after the most careful consideration, involved an abrupt change from the methods of selective price control to those of the price ceiling. Selective price control deals with individual prices as indications are given that they are likely to rise, or have risen; a price ceiling means the fixing of all prices at levels reached in a stated period. This decision was based on developing experience and similar experience has since led most other countries to adopt measures of the same type.

Price increases were occurring so frequently that it was impossible to deal with each case individually as long as the increases could legally take place. It was necessary to adopt a procedure by which cases, in which the pressure of rising costs was threatening the flow of supplies, should be brought to the Board, rather than to leave the Board with the responsibility of investigating price increases after they had occurred.

In the early years of the war, price increases were special cases to be dealt with in terms of the conditions affecting particular commodities. From the summer of 1941, price increases broadened to affect almost the whole range of prices because the basic scarcities of resources, manpower and plant were making themselves felt everywhere. In these circumstances, the interrelations of prices were of the first importance. The prices of one business are the costs of another. To attempt to hold certain critical prices while leaving others free would be to accept certain defeat. The free industries and trades would bid up the costs of the controlled businesses and render their position untenable. Nothing short of the universal price ceiling could provide a line of defence proof against infiltration.

The price ceiling has now been in operation for more than a year. Many problems which were anticipated turned out to be less difficult than was feared. Other problems less clearly foreseen have necessitated the adoption of a variety of expedients for meeting them. Yet, after more than a year's experience, the price ceiling is in effective operation.

On November 1, 1941, the cost-of-living index stood at 115.4 (August, 1939=100), and on March 1, 1943, it was at 116.3, a rise of only .9 points. Between November 15, 1941, and February 15, 1943, the cost-of-living index in the United States rose by 10.8 points, in spite of the fact that a partial ceiling was in effect more than half of this time. During the comparable period in the last war, November, 1916, to March, 1918, when the proportion of our productive resources devoted to war materials was only about one-quarter of what it is to-day, the Canadian index rose by 25.2 points. It is, therefore, on the conservative side to estimate that if the price ceiling had not been in effect the cost of living in Canada would have risen by something like fifteen points during the past sixteen months.

Many feared that to maintain an effective price ceiling it would be necessary to employ an army of officials at a cost to the country out of all proportion to the value received. The staff of the Wartime Prices and Trade Board has, it is true, expanded substantially since the price ceiling was introduced, for

on March 31, 1943, the Board and its associated companies had 5,251 employees compared with 154 on November 30, 1941. This figure, nevertheless, is not great in relation to the task in hand, and of this number 254 officials—most of them in responsible positions—are unpaid.

As to cost, the administrative expenses of the Board and its associated companies during the first fifteen months of the price ceiling (December 1, 1941, to February 28, 1943) came to \$9,689,042.94. Figures for subsidies paid are available as at March 31, 1943, and amount to \$65,161,506.85. Trading losses on bulk purchases of goods and salvage are only available as at February 28, 1943, and were \$3,440,528.59.

These sums are relatively small in relation to Canada's proposed war expenditure in this fiscal year of approximately five billion dollars, and they are small, too, in comparison with the costs of inflation. It has been estimated that every rise of one point in the cost-of-living index costs Canadian consumers as a whole about \$35,000,000 a year. If the price ceiling had not been imposed, therefore, about \$350,000,000 might easily have been added to the cost of consumers' goods in Canada during the past sixteen months.

It is true that some consumers would have offset this additional cost by the increases in their incomes resulting from the higher prices. It was, however, precisely this unpredictable distribution of the cost of war which the Government was desirous of preventing. Strict price control and the careful distribution of supplies ensure that the real cost of the war will be distributed more nearly in the manner directed by the representatives of the people in Parliament through the fiscal measures adopted.

The policy has imposed many sacrifices and inconveniences on business; but the fears expressed at the outset that business could not continue to operate under such a policy have proved groundless. The number of commercial bankruptcies in 1942 according to Dun's Statistical Review was 609 while in 1941, the year prior to the imposition of the price ceiling, the number was 882. It is true, of course, that many businesses find it is more difficult to operate now than before the war. Some, such as those dependent on the automobile industries, had to discontinue operations, but most of these difficulties are not due to price control. They are the inescapable result of changing the country's economy over to the fulfilment of the war programme.

In the accompanying report, an account of the operations of the Wartime Prices and Trade Board, from the beginning of the war to the present, is given in considerable detail for the information of Parliament and the public. The problems which have been encountered have been very wide in range and in many cases intricate. Measures taken to meet them must be viewed as a whole if a full appreciation of the work of the Board is to be achieved.

It should be emphasized that the work of the Wartime Prices and Trade Board in administering the price ceiling policy and in making provision for assuring adequate civilian supplies and their equitable distribution is but one part of a broad government policy which has for its object the direction of the Canadian economy for the purpose of fulfilling the most effective war programme. In the view of the Government, that programme should be directed by the government responsible to Parliament and not by the erratic and destructive forces of inflation. Against this inflation our defence must continue to be a rigorous and realistic fiscal policy, overall control of prices and incomes, the allocation of materials and equipment and the equitable rationing of consumers' goods, and, finally, the direction of manpower in the desired proportions into armed services, war production and essential civilian industry.

All of which is respectfully submitted.

J. L. ILSLEY,
Minister of Finance.

OTTAWA, May 1, 1943.

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REPORT
OF THE
WARTIME PRICES AND TRADE BOARD
SEPTEMBER 3, 1939, TO MARCH 31, 1943

To the Honourable J. L. ILSLEY,
Minister of Finance,
Ottawa, Canada.

SIR,—In accordance with your request of January 14, 1943, I have the honour to submit a report of the activities of the Wartime Prices and Trade Board from September 3, 1939, to March 31, 1943.

I have the honour to be, Sir,

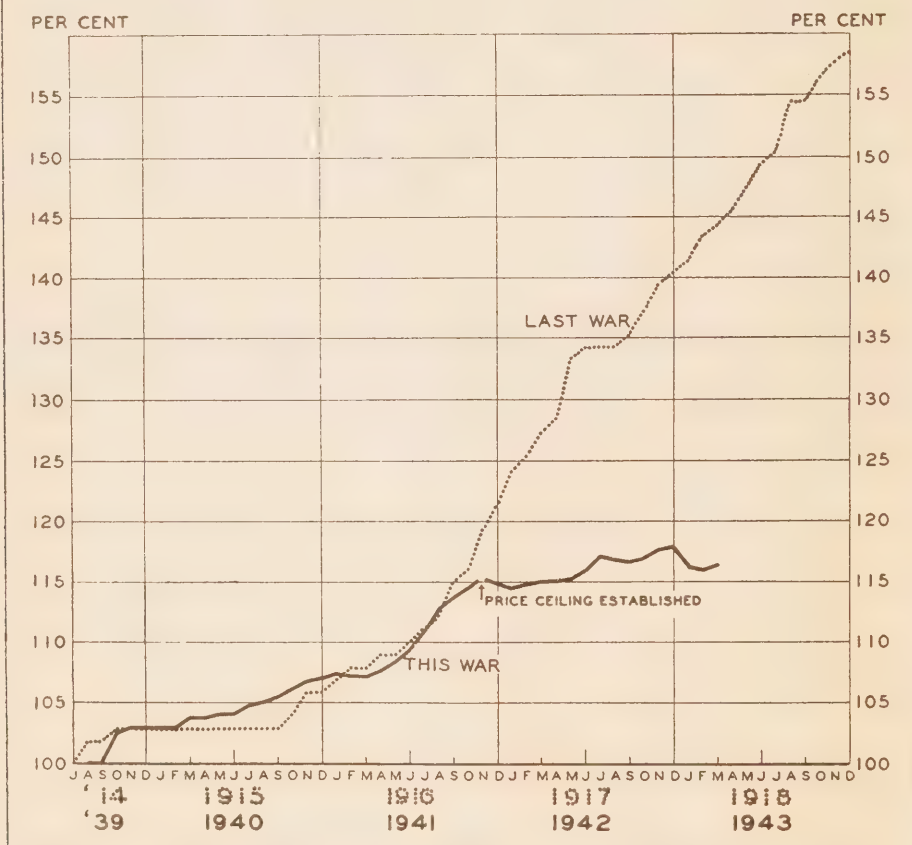
Your obedient servant,

D. GORDON,
Chairman.

OTTAWA, May 1, 1943.

CANADIAN COST OF LIVING UNDER PRICE CONTROL

LAST PRE-WAR MONTH=100



PART I

SELECTIVE CONTROLS OVER CIVILIAN PRICES AND SUPPLIES, 1939-41

I. ORGANIZATION AND GENERAL POLICY

The establishment of the Wartime Prices and Trade Board on September 3, 1939, was among the first major steps in economic organization taken by the Dominion Government in immediate anticipation of the declaration of war. The preamble to Order in Council P.C. 2516, passed under the powers conferred by the War Measures Act of 1914, set forth the Government's intention, through the operations of the Board, "to provide safeguards under war conditions against any undue enhancement in the prices of food, fuel and other necessities of life, and to ensure an adequate supply and equitable distribution of such commodities."

As explained by the Minister of Labour, to whom the Board was responsible during its first two years, the Government decided at the outset to impose controls over civilian supplies and prices as the result of the economic lessons learned in the first Great War. During the former war, it was not until November 10, 1916, after more than two years of hostilities, that an Order in Council was passed making it illegal to enhance prices or limit the facilities of transporting, producing, manufacturing, supplying, storing, or dealing in the necessities of life.

The Prime Minister in his address in the House of Commons on September 8, 1939, dealing with the government's war policy, promised strong action against profiteering as follows:—

"If laws and other measures which this government may introduce and seek to enforce are not sufficiently strong to destroy anything in the nature of profiteering, I hope honourable members of this house will bring to our attention, in a way that will also bring it to the attention of this country, what we ought to do to achieve that all-important end."

The powers originally conferred upon the Wartime Prices and Trade Board to implement the control over prices and supplies were further extended by an Order in Council (P.C. 3998, December 5, 1939) passed as a consequence of conferences held in Ottawa on October 26th and 27th between the Wartime Prices and Trade Board, the Department of Justice, and the Attorneys-General of the various provinces. Under this order the Board was empowered to investigate costs, prices and profits; to license persons who deal in any way in necessities of life; to fix maximum prices and markups; to regulate the sale and distribution of necessities of life; to take possession of stocks being withheld; to buy and sell goods; and to recommend embargoes on exports. The powers to enforce licensing, to fix maximum prices or markups, to prohibit exports, to buy and sell, and to take possession of necessities of life, were exercisable only with the consent and approval of the Governor General in Council.

The initial Order in Council made it an offense for any person (1) to sell any necessary of life at a price that is higher than is reasonable and just and provided that "if a maximum price has been fixed by the Board . . . that price shall be conclusively deemed to be reasonable and just"; (2) to "withhold

from sale . . . beyond an amount . . . reasonably required for the use or consumption of his household or the ordinary purposes of his business"; or (3) to "unduly prevent, limit, or lessen the manufacture, production, transportation, sale, supply or distribution of any necessary of life".

Penalties provided for contravention of the regulations extend to a fine not exceeding \$5,000, or imprisonment for a term not exceeding two years, or both fine and imprisonment.

The broad powers assigned to the Board in 1939 were largely held in reserve, and on only four occasions, prior to the introduction of the overall price ceiling, did the Board take action to fix specific maximum prices. The policy of price control, as administered prior to December 1, 1941, was based upon the organization of supply.

In presenting the first wartime budget on September 12, 1939, the Acting Minister of Finance set forth the general policy which was to govern the operations of the Board in the field of prices:—

"If at the beginning of the war there are unemployed resources, some credit expansion may give an impetus to their prompt utilization. If it is carefully controlled, the expansion of production may prevent any abnormal rise in prices, confidence may be maintained and the initial impetus may be carried on and accelerated by the insistent demand that exists for supplies. However, as soon as the expansion of employment and production gets well under way and certainly before it approaches its limits, further expansion of the supply of money and credit must be stopped if the danger of progressive inflation is to be avoided. With an economy at full production and employment, the only result of expanding money and credit is to raise prices without increasing production. At such a point commences the cumulative spiral of inflation with all its deadly consequences to the economy."

It was in the light of the fundamental considerations set out in the first wartime budget speech that the initial policy of supply and price control was administered. For the first two years of the war, while reserves of labour and equipment were being drawn upon to organize all-out production, the Wartime Prices and Trade Board rarely resorted to direct price fixing. Underlying all the work of the Board in this period was the belief that if ample supplies were kept available, monopolistic tendencies controlled and sporadic instances of local profiteering dealt with, fair and reasonable prices would be maintained.

A "pay-as-you-go" taxation policy, coupled with drives for war loans and war savings, and the steadying influence, where necessary, of selective controls applied to production, distribution, and a few individual prices, held the wartime rise in the cost of living within moderate bounds. From August 1, 1939, to March 31, 1941, the cost-of-living index showed a rise of 7·7 points, or somewhat less than two-fifths of a point per month.

In the spring and summer of 1941, however, an accelerating tendency became apparent. From April 1 to August 1, 1941, the index rose by 5·1 points or a little more than $1\frac{1}{4}$ points per month. In the seven months from April 1 to November 1, 1941, the cost-of-living index rose by as much as it had risen in the previous 20 months. The beginnings of an inflationary spiral were becoming evident.

Many factors entered into the increased costs of goods and services in the first two years of the war, many of which were not present in 1914-18. The premium on U.S. funds which came into existence at the beginning of the war increased the cost of almost all non-Empire goods by eleven per cent, and the War Exchange Tax on non-sterling imports, imposed in June, 1940, added ten per cent more. The landed cost of British goods was somewhat reduced by the

ten per cent decline in the Canadian value of the pound sterling, but this was in general more than offset by higher British prices resulting from increases in the costs of production under war conditions and by the rise in ocean freight rates and insurance. Ocean freight rates more than doubled in the months following September, 1939. New commodity taxes caused an increase in the prices of such articles as coffee, tea, sugar and flour. Large purchases of pork and canned fish, staples in the Canadian diet, for export to the United Kingdom resulted in higher domestic prices. Moreover, a number of agricultural prices, such as those of wheat, butter and wool, had been so low in the months immediately preceding the outbreak of war that some increase in them was not deemed to be undesirable.

That, despite these factors, the cost of living rose relatively little was due largely to the maintenance of ample supplies of commodities. Up to the spring of 1941, supply problems in Canada were greatly eased by access to United States resources. With the development of the United States defence programme in 1941, the increase in production of war supplies in Canada, and the consequent diminution of resources available for civilian production, the supply position became less favourable.

To assist in the organization of supply and in the anticipation and prevention of shortages, the Wartime Prices and Trade Board selected Administrators in October, 1939, for the major commodity fields of wool, sugar, hides and leather, and coal. Appointed by Orders in Council, these Administrators were given power to act under the direction of the Board, and subject to the approval of the Minister. Two additional administrators were appointed in 1940, the first for animal, fish and vegetable oils, and the second for housing rentals. Extension of the power of the Board to control rentals and housing accommodation was granted by P.C. 4616 of September 11, 1940.

The control of prices and supply, which in some fields had been divided between the Board and the Wartime Industries Control Board of the Department of Munitions and Supply, was further co-ordinated and clarified on August 28, 1941, by two Orders in Council, P.C. 6834 and 6835, one of which gave broader authority in the field of price controls to the Wartime Prices and Trade Board while the other provided that the Wartime Industries Control Board was to be responsible for the supply and allocation of all materials essential to the war effort. Close co-operation between the two Boards was assured by the provision of interlocking membership. The Chairman of each Board became, *ex officio*, a member of the other.

The same Orders in Council extended the field of the Wartime Prices and Trade Board from "necessaries of life" to "goods and services" and gave a wider definition to the authority of the Board. All goods and services which did not fall within the special jurisdiction of a Controller of the Department of Munitions and Supply came under that of the Wartime Prices and Trade Board.

A major extension of the Board's powers contained in the revision of August, 1941, was the provision that no order or regulation of any Dominion or Provincial authority establishing specific or maximum or minimum prices or markups should be valid unless concurred in by the Wartime Prices and Trade Board. This section of the Order made the Board the final administrative authority in the whole price field. Shortly prior to the passing of P.C. 6834 and 6835 control and supervision over the Wartime Prices and Trade Board was transferred from the Minister of Labour to the Minister of Finance, by P.C. 6332 dated August 14, 1941.

At the same time, the Wartime Prices and Trade Board was given jurisdiction over consumer credit and instalment buying. The primary object in the regulation of consumer credit was to reduce the pressure on the price level through a curtailment in the volume of floating credit. It also had the effect

of conserving labour and critical materials through reduced consumer demand; reducing the costs of doing business arising from bad debts, interest and book-keeping expenses; reducing the volume of outstanding debt of individuals; and accumulating a backlog of demand for industrial products for a later period when labour and materials will again be readily available for civilian needs. Order No. 64 respecting consumer credit (effective October 14, 1941) specified a lengthy list of articles frequently purchased on instalment terms, on which a down payment of $33\frac{1}{3}$ per cent or more was required (with a minimum of \$10) and the balance was payable within 12 months. While this order has since been amended in details, widened to include other consumer goods and other forms of credit transactions, made more stringent as to time limit, and simplified in various ways, its basic objectives and principles have remained substantially unchanged, and it has been followed by a marked shift from credit to cash transactions.

The Board endeavoured during the first two years of war to implement its policies with a minimum of direct government control of trade and with the fullest co-operation of existing governmental bodies. This co-operation was facilitated by the selection of members of the Board itself from other government departments and agencies of economic control. Extensive use was made of the services of the Dominion Bureau of Statistics, the audit staff of the Excise Division of the Department of National Revenue, the Dominion Fuel Testing Laboratories, the Weights and Measures Service of the Department of Trade and Commerce, and the Royal Canadian Mounted Police.

Of the Board's staff of just over 150 persons in August, 1941, 7 were serving without remuneration and 14 had been loaned by or seconded from other Departments. Since that period the number of staff members loaned by other departments has of course substantially increased.

II. SUPPLY CONTROLS

Control over the supply and distribution of the necessities of life from the very beginning of the Board's operation involved an increasing amount of central planning, ranging from estimates of total requirements of sugar or wool to the highly technical problems of timing cargoes and negotiating charters. Movements of cargo had to be made to fit in with crop seasons abroad and navigation seasons at home, and the whole had to be dovetailed into the complex programmes of the British Ministries of Food, Supply and Shipping.

In view of the extent of Canada's dependence on imports of certain key commodities from other Empire countries, and the fact that some of these Empire commodities, such as wool and sugar, were brought under control by the Government of the United Kingdom at the outset of the war, the maintenance of supplies in Canada necessitated close co-operation with the British controls concerned. More than three-quarters of the Canadian peacetime wool supply originated in other Empire countries, especially Australia and New Zealand. When the British Government purchased the entire output of these countries for the duration of the war and one clip after, the Canadian Wool Administration undertook negotiations for continued supplies with the British Wool Control. To ensure the allocation of limited supplies with suitable priority to the armed forces and essential industries, the Wool Administration became the channel through which quantities and qualities were allocated, orders confirmed, and payments arranged.

For sugar also, Canada depended in time of peace upon Empire sources for more than three-quarters of its requirements, chiefly Australia, the British West Indies, Fiji, Mauritius and South Africa. Here too the British Government

purchased the entire exportable Empire supplies in bulk and the Wartime Prices and Trade Board through its Administrator purchased the Canadian requirements at cost from the British Control.

At the time of the fall of France, thirty-four British coal carrying ships were in French waters and in immediate danger of capture. These ships were ordered to proceed to Canada and there to unload their cargoes and take on supplies for the United Kingdom. The Wartime Prices and Trade Board immediately agreed to handle these coal cargoes for the government of the United Kingdom. Much of the coal and coke in these ships was of types not used in Canada, but all of it, some 220,000 tons valued at over \$900,000, was, with the co-operation of the trade, successfully disposed of in the Dominion.

As an early example of the Board's work in the development of Canadian sources of supply to supplement or replace former sources no longer available, may be cited the instance of fish oils. Prior to the war, three-quarters of the cod liver oil used in this country was imported, but with the occupation of Norway and the wartime demands upon British fishing vessels, a rapid expansion of processing facilities in the Maritime Provinces and eastern Quebec became necessary. A survey of existing refining plants and new developments was undertaken in July, 1940, and expansion was encouraged, with the result that a 1939 output of 56,000 gallons of cod liver oil of medicinal and feeding grades was increased to more than 200,000 gallons in 1941.

An illustration of the development of Canadian sources of supply to which the Board gave encouragement was the establishment of a wool combing plant at Acton, Ontario. By the production of a substantial quantity of tops in this country to supplement imports from the United Kingdom, the demands upon Atlantic shipping and the risks of transportation were reduced and a very desirable addition to wartime productive capacity was made. While this enterprise was financed entirely by private capital, its establishment was to some degree facilitated by the Wool Administrator.

With the object of avoiding interruptions in the production of coal in Western Canada, the Coal Administrator negotiated an agreement, which received the approval of the Government and the miners, under which the wages of coal miners in District No. 18 (Alberta and British Columbia) were stabilized subject to quarterly adjustment in relation to changes in the cost of living. This agreement contained the principle upon which the general policy of wage stabilization was subsequently based.

The organization of supply necessitated the imposition at various times of control over exports of wool, hides and leather, fish livers and oils, animal fats and millfeeds. The system of export licence which has in more recent months been applied to a wide variety of goods was on April 8, 1941, transferred to the Export Permit Branch of the Department of Trade and Commerce, with which the Board maintains a close relationship.

Domestic licensing control, originally introduced to assist in the control of supplies of coal, hides and leather, was extended in September, 1941, to all manufacturers of and dealers in food, feeds, clothing, and footwear, and immediately after the announcement of the general price ceiling, to all persons (with the exception of certain classes of primary producers) engaged in the production and distribution of goods and services under the Board's jurisdiction. The establishment of the licensing system provided the Board with complete check lists of all persons engaged in each type of business, and a means of obtaining necessary information relating to supply and distribution. It may be used as a means of enforcing Board regulations and providing bases for allocation of materials and supplies. It also furnishes a mailing list for use in distributing information to producers or distributors.

The problem of securing equitable geographical distribution of supplies arose in various instances, as for example that of food grains, which in early 1940 were plentiful in Western Canada but not sufficient in the East. To meet the condition of scarcity in the East, plans were made by the Board's Committee on Animal Feedstuffs, formed in February 1940, to encourage the movement of quantities of feed grains from Western Canada. This task was, however, taken over by the Agricultural Supplies Board in September, 1941.

In both 1940 and 1941, difficulties were experienced in the transportation of coal from Nova Scotia to Quebec and Ontario. With the increased need for ships for Atlantic service, the scarcity of bottoms for the St. Lawrence route presented a grave problem. Arrangements were, however, completed with the British Ministry of Shipping for the use of two-thirds of the number of ships normally engaged in this traffic. In addition, a system of "trip charters" was inaugurated under which west bound trans-Atlantic freighters took on loads of coal in Nova Scotia for discharge at Montreal. By these two methods, water shipments of Eastern coal to Central Canada were maintained at an approximately normal level.

III. PRICE CONTROLS

The specific price controls imposed before the date of the general price ceiling were limited to wool, sugar, butter, and rentals; the first three controls were of a temporary nature, while the fourth has been continued and expanded. These formal controls were supplemented by a variety of informal actions to forestall, limit or prevent threatened price increases affecting a number of commodities, including among others, such articles as hides, millfeeds, bread, and men's clothing.

A. COMMODITIES

The primary object of these selective price controls was to prevent increases in costs of production, or in the cost of living, which might in turn have been expected to spread to other articles in an inflationary spiral. In some instances, price control was also designed to keep trade moving by making it clear that there was no speculative advantage to be gained either by suppliers refusing to sell (as in the case of wool) or by hoarders overbuying (as in the case of butter and sugar). It was recognized that the principal causes of "runs" on merchandise were public beliefs either that supplies were insufficient or that prices were about to rise, and that by evincing its determination not only to maintain supplies but also to control price movements the Board was taking the most effective steps possible at that time against such buyers' panics.

In selecting the articles subjected to price control, the Board had regard, among other considerations, to the essentiality of the articles and their importance in the general price structure, the importance of maintaining supplies, the existing margins of producers and dealers and their ability to bear the intended restrictions, the dangers of establishing precedents, and the fact, demonstrated by experience, that it is easier to prevent a price increase than to bring about a reduction after the increase has once occurred.

In determining the levels at which maximum prices were set, great care was taken to ensure that, while protecting the public, these should not be unfair to the bulk of the producers or dealers concerned. Thus the price set for cross-bred wool in November 1939, while approximately equal to that anticipated for New Zealand supplies, was about 45 per cent higher than the prewar price in Canada, which had been admittedly unremunerative, and was a price at which the majority of Canadian holders had voluntarily consented to part

with their stocks. By setting the price at this level, the Board avoided discriminating against home suppliers in favour of importers and encouraged the speedy marketing of every pound of the badly needed supply in Canada. Any higher price, while it would have provided windfall profits for some, would not have increased the available supply, though it would have been reflected in an increase in consumer prices that could not easily have been counteracted. Similarly the price of sugar was controlled at levels which, while protecting the public, imposed no material hardship on importers, producers or dealers; while the adequacy of the price temporarily fixed for butter was indicated by the fact that this action was not followed by any shortage of supply. On each occasion, prices were fixed only after consultation with representative producers or traders concerned, a task which was facilitated in Canada by the comparatively small number of people with whom it was necessary to confer.

Apart from the proclamation of specific price-fixing orders, the Board undoubtedly exercised a strong general influence against price increases through its power to investigate and prosecute in cases of alleged profiteering, and the known fact that it stood prepared to follow up all complaints regarding unreasonable price enhancement. This power, together with the general public willingness to co-operate in the avoidance of inflation, undoubtedly facilitated the work of the Board on a number of occasions on which, without formal orders and frequently without publicity, it was able to prevail upon leading producers and dealers to refrain from price increases which would otherwise have been made. The formal and informal activities of the Board to prevent price increases were supplemented by immediate and long-range programmes to ensure supplies (as in the case of wool and sugar), anti-waste campaigns (as in the case of butter), compulsory simplification and reduction of unnecessary services (as in the prohibition of factory slicing of bread and the simplification of wrapping) and steps to detect and prevent hoarding.

B. RENTALS

A more detailed account may be given of the inception of rental control, which was originally introduced in certain areas where an influx of war population (military or industrial) had resulted in acute housing congestion. This action, involving the establishment of a "ceiling" at the levels prevailing on a certain date, may be regarded as setting the pattern for the general measure of rent control which is now in effect.

By P.C. 4616 dated September 11, 1940, the powers of the Wartime Prices and Trade Board were extended to include control over housing accommodation, and by an Order of the Board effective October 1, 1940, maximum rents in fifteen localities were pegged at the rates in effect on January 2, 1940. By subsequent orders other areas were brought under control. Provision was made for the appointment of local committees in each area to hear appeals in individual cases where "special circumstances" rendered the January 1940 rent inappropriate as a ceiling.

Among the reasons for controlling rents as early as 1940 may be mentioned the fact that rent is generally the largest single item entering into a family's "cost of living". The control of rent would therefore affect an important branch of consumer expenditure. It was fully recognized by the Board that rent control would do nothing to increase housing accommodation. But neither would substantial increases in rent significantly increase the supply of houses in the kinds of communities and in the circumstances in which rent control was applied, for the increased demand for housing was regarded as not likely to outlast the war. The Board took the view that in the circumstances of short-run wartime congestion, the supply of housing accommodation and the general

level of rents were separate problems and it was left for other government agencies to assist in the provision of temporary wartime housing accommodation where such action was deemed advisable.

Rental control from the beginning was associated with measures to protect law abiding tenants from eviction except where the landlord needed the premises for his own occupancy or for certain other designated purposes. The inclusion of clauses designed to protect the tenant was based upon the general experience of countries which had restricted rentals during the war of 1914-18. It had for its main objects (1) the prevention of evasion or breach of the rental regulations proper and (2) the prevention, as far as possible, of disturbance and expense to tenants caused by compulsory moving.

If rentals were to be fixed, it was administratively inevitable that they should be fixed as of a basic date and not by means of a formula designed to yield some given rate of net return to the landlords involved. Such a formula would have necessitated some kind of valuation of every property concerned. As existing municipal assessments could not have been used because of the well-known diversity of practice in different localities it would have been necessary to use some other basis of valuation, such as price at last sale, depreciated cost, or estimated depreciated replacement value—all methods either unsatisfactory in themselves or involving great difficulty and expense in application. Further difficulties would have arisen in connection with the estimation of proper allowances for depreciation and for repairs as distinct from capital improvements. After the lengthy task of valuation of every property, there would have been dispute as to a fair rate of net return. During the months while these estimates, calculations and decisions were pending, there would have been no security either for tenants or landlords. Rentals determined upon such a basis would have varied widely from those established in a free economy on the basis of supply and demand and in the light of situation, attractiveness, character of locality, ability of management, amenities, services, characteristics of tenants, and other considerations.

On the other hand, the rental existing on a basic date not too far in the past had the administrative merit of being a definite fact easily ascertained and providing a simple criterion for enforcement, and it had in addition the advantage of being an amount upon which landlord and tenant had agreed at a date before wartime congestion became a serious factor. For these reasons, notwithstanding the recognition of occasional "hard cases", the maximum rentals established in many countries during both the first and the second Great Wars have been based in general upon those actually prevailing at some selected date, and Canada followed the same method. Adjustments were permitted in certain types of cases recognized as exceptional.

IV. ENFORCEMENT

From its inception the Board has each month received hundreds of complaints dealing with cases of alleged overcharging, hoarding, and actual or prospective shortages of supply. Nearly 2,000 of these complaints were addressed to the Board or to other branches of the public service in the first nine months. They originated with individuals, unions, societies, trade associations, co-operatives, retailers, wholesalers, manufacturers, primary producers, military organizations, and governmental bodies; they were examined and acknowledged, and appropriate action was taken. The action most frequently took the form of an investigation, followed in a number of instances by warnings and in some cases by prosecutions. During the incipient run on sugar in the fall

of 1939, prosecutions were undertaken in Montreal and Winnipeg against merchants alleged to be withholding sugar from sale or charging unreasonable prices. Several convictions served as a useful deterrent. In hundreds of instances, where the writers complained of inability to obtain needed supplies, the Board was able to advise or assist in making supplies available.

The Board provided a central agency to which persons in all parts of Canada could bring their complaints about prices, supplies, profiteering, and hoarding, thus helping the public in general to co-operate in the prevention of undue price increases and the avoidance of shortages. Although the Board examined every complaint of profiteering or hoarding that it received, it attempted to achieve its ends, wherever possible, without recourse to prosecution. The power to cancel or suspend licences was also used most sparingly.

Introduction of rent control in the fall of 1940 added to the enforcement operations of the Board. The first prosecution under the rental regulations was instituted in Halifax early in 1941. Other prosecutions followed but emphasis in this period was placed chiefly on educating the public as to the effect of these regulations.

V. TRANSITION FROM SELECTIVE CONTROLS TO THE OVERALL PRICE CEILING

The foregoing pages describe briefly the organization and activities of the Wartime Prices and Trade Board from the date of its creation, September 3, 1939, through two years of selective controls of supplies and prices, to December 1, 1941.

From the beginning of the war to the month of June, 1941, a period of 22 months, the accompanying table shows that the wholesale price level in Canada had risen 24.6 per cent and the cost of living had risen 9.6 per cent above the prewar level.

COURSE OF PRICES IN CANADA, 1939-1941

—	Wholesale prices Aug. 1939 = 100	Cost of living Aug. 1939 = 100
August 1939.....	100.0	100.0
August 1940.....	114.2	105.1
March 1941.....	118.9	107.3
June 1941.....	124.6	109.6
September 1941.....	129.0	113.8

During this period economic activity in Canada had undergone great expansion and change in its direction. The reserves of labour and equipment with which the country had entered the war had been largely drawn into service, and the country was approaching a state of virtually full employment. It was clear that further expansion of war activities could be achieved only by curtailment elsewhere. The increase of money incomes had outstripped the supply of consumer goods. In the United States also, with the accelerating tempo of

defence preparations, prices were moving upwards. All the indications pointed to a rapidly increasing pressure in the direction of higher prices. In these circumstances the Government decided on an overall price ceiling policy.

This price ceiling by itself was never presented or regarded as a complete defence against the danger of inflation. It was clearly envisaged as only one part, though a vitally important part, of a broad anti-inflationary programme which included controls of prices and rentals, wages and salaries, profits and incomes (through taxation and borrowing policies), consumer credit, supplies and, when necessary, consumer rationing.

On October 18, 1941, the Prime Minister, in a radio broadcast to the people of Canada, announced that, in view of the advent of a condition of full employment and a tendency towards higher prices that had now become too widespread and powerful for piecemeal measures, the Government had decided to impose a general ceiling on prices. An extension of the policy of wage stabilization, already adopted in part, with provision for payment of a bonus to compensate for any subsequent increases in the cost of living, was announced at the same time.

In an account given to the House of Commons on November 6, 1941, of the reasons for adopting an overall as against a selective price ceiling, the Minister of Finance referred to the speed with which this method of control could be applied, its non-discriminatory character, its greater administrative simplicity, the fact that only a minority of cases would call for detailed investigation and adjustment, the need of a general ceiling to justify stabilization of wages and other fixed incomes, and, most important of all, the need of a general ceiling to prevent the development of the inflationary spiral.

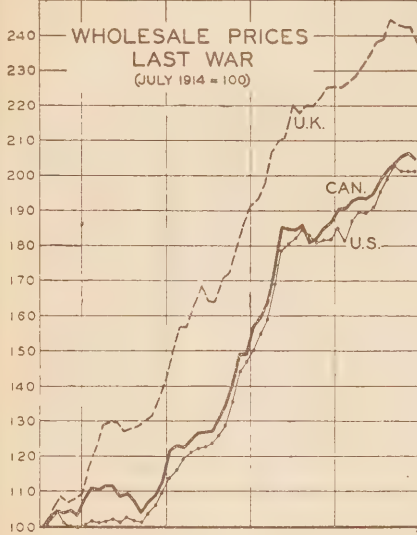
WHOLESALE PRICES AND COST OF LIVING

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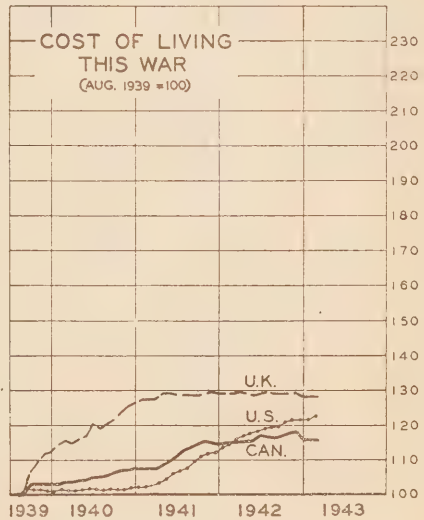
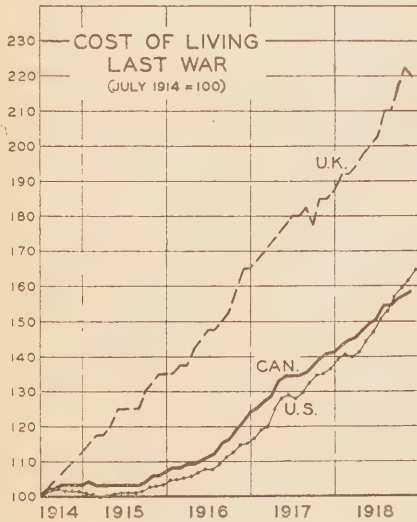
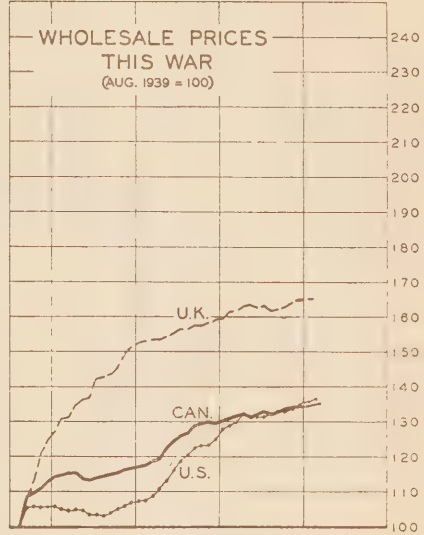
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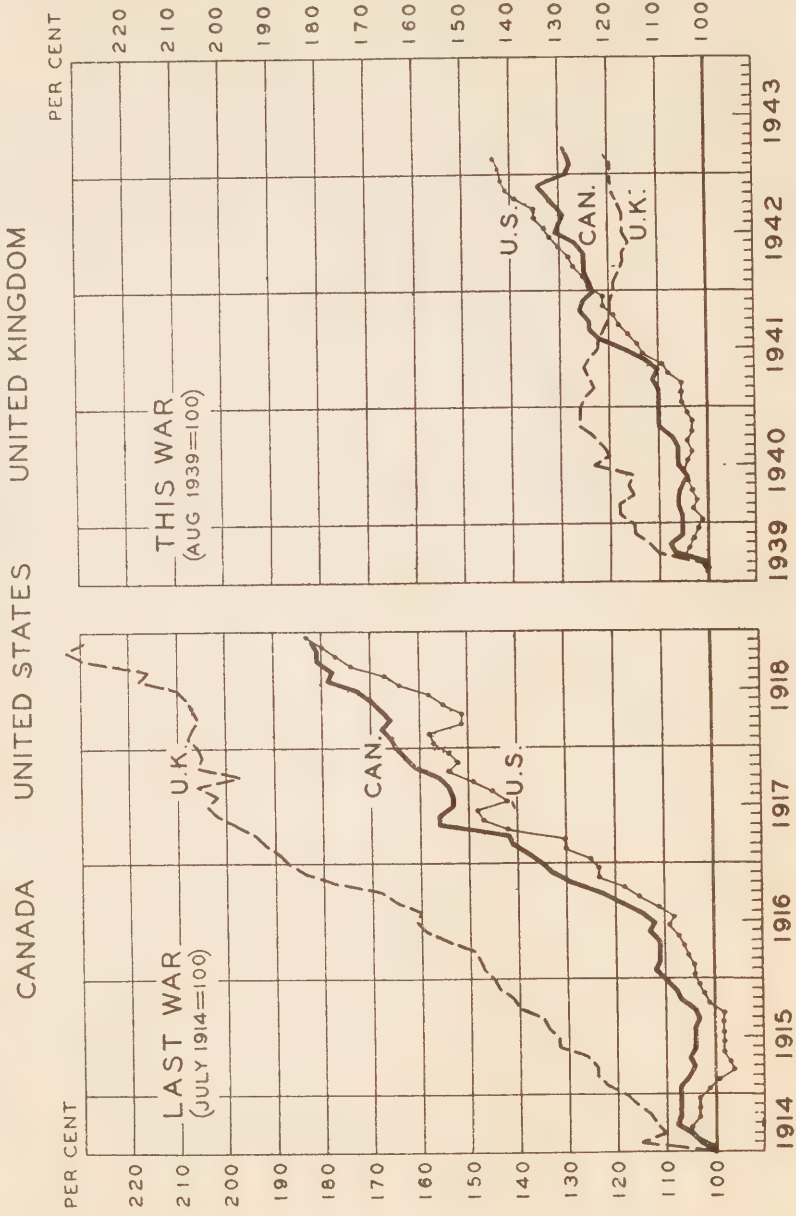
PER CENT



PER CENT



RETAIL FOOD INDEXES IN TWO WARS



PART II

THE OVERALL PRICE CEILING

I. POWERS AND DUTIES OF THE WARTIME PRICES AND TRADE BOARD

The overall price ceiling came into effect on December 1, 1941. Its details were set forth in P.C. 8527, dated November 1, 1941, and entitled "The Maximum Prices Regulations", and the necessary enlarged powers to administer the ceiling were given to the Board by P.C. 8528, also dated November 1, 1941, and entitled "The Wartime Prices and Trade Regulations". P.C. 8965, dated November 21, 1941, and entitled "The Maximum Rentals Regulations", defined the ceiling on rentals, and P.C. 9029, also dated November 21, 1941, and entitled "The Wartime Leasehold Regulations", gave the Board enlarged powers over the leasing of real property.

The position of the Wartime Prices and Trade Board is defined in P.C. 8528. The Board does not determine policy; it administers policies determined and entrusted to it from time to time by the Government. It has the further responsibility of recommending for the Government's consideration additional measures to meet new problems as they arise. The Minister responsible to Parliament for the activities of the Wartime Prices and Trade Board is the Minister of Finance, and the Chairman and other officials of the Board are in daily consultation with him on all kinds of matters relating to price control and civilian supply.

The Maximum Prices Regulations lay down that the highest price at which any person may sell any goods, or those services listed in the Regulations, is the highest lawful price at which he sold those goods or services during what is known as the "basic period"—September 15 to October 11, 1941—unless the Wartime Prices and Trade Board has ordered otherwise. The Regulations cover the prices of all goods, but they except the following types of transactions:

- (a) any sale of goods for export where such export is made by the seller or his agent;
- (b) any sale to the Department of Munitions and Supply or any agency thereof;
- (c) the sale by any person of his personal or household effects;
- (d) isolated sales of goods or services by any person not in the business of selling such goods or services;
- (e) bills of exchange, securities, title deeds and other similar instruments;
- (f) sales of goods by auction in cases where such procedure is the normal practice and is followed in good faith and without any intention of evading or attempting to evade the provisions of these regulations or of any order.

The services listed in the Maximum Prices Regulations as coming under the price ceiling were as follows: the supplying of electricity, gas, steam heat and water; telegraph, wireless and telephone services; the transportation of goods and persons, and the provision of dock, harbour and pier facilities; warehousing and storage; undertaking and embalming; laundering, cleaning, tailoring and

dressmaking; hairdressing and beauty parlour services; plumbing, heating, painting, decorating, cleaning and renovating; repairs of all kinds; the supplying of meals, refreshments and beverages; the exhibiting of moving pictures.

Under the Wartime Prices and Trade Regulations the Board has the power to exempt any commodity, goods, or service from the price ceiling, or to include under the ceiling any service not specified in the Maximum Prices Regulations. It has authority to fix maximum, minimum, or specific prices for all goods or services; to ration or otherwise control the distribution of any goods or services which do not come under the authority of a Controller in the Department of Munitions and Supply; and to control both the quantity and type of these goods produced or sold, or services provided, and the method of producing, selling or providing them. Provision is further made that the Wartime Prices and Trade Board may control the production or distribution of goods or services under the authority of a Controller if the control is exercised at the request or with the concurrence of the Chairman of the Wartime Industries Control Board.

In practice some overlapping has tended to develop between the Wartime Prices and Trade Board and the Departments of Agriculture and Fisheries in regard to control over the production of agricultural and fishery products, and similar overlapping has occurred with the Department of Munitions and Supply in regard to the production of raw materials and end-products used both for war and civilian purposes. On February 9, 1943, the Minister of Finance made a statement in the House of Commons clarifying the division of authority between the Board and these Departments. In respect to agricultural and fishery products the Departments of Agriculture and of Fisheries now have responsibility for ensuring adequate production of these commodities, for the diversion of them to the armed forces and other priority users, and for presenting to Council recommendations for subsidies to be paid to primary producers. The Wartime Prices and Trade Board is charged with the duty of estimating and defining the overall domestic needs for food, these estimates being prepared and from time to time revised in consultation with the other Departments or agencies concerned. The Board is responsible for food imports, for distribution to retailers and to ultimate civilian consumers, and for all consumer rationing, and has final responsibility in all matters of price. There will be close co-operation and consultation between the Board and the Departments of Agriculture and Fisheries on matters of mutual interest.

The general principle on which the division of authority between the Wartime Prices and Trade Board and the Department of Munitions and Supply is determined is that the Board has jurisdiction over those raw materials and end-products which are chiefly required for civilian use, while the Department of Munitions and Supply has control over those chiefly required for war purposes.

The powers of the Board are exercised by formal orders of the Board and by formal orders made by the Board's Administrators acting under authority of the Board. The legal relationship between the Governor in Council on the one hand, and the Board and its Administrators on the other, is substantially the same as that existing between the Governor in Council and the Wartime Industries Control Board and its Controllers. A stated question was referred to the Supreme Court of Canada as to whether the Governor in Council had power under the War Measures Act to constitute such Boards and to authorize them to exercise the powers vested in them by their own Orders and by Orders made by their Administrators and Controllers.

The unanimous judgment of the Court, given in January, 1943, made it clear that the Governor in Council had such power and that the orders of the two

Boards and of their Administrators and Controllers, if made pursuant to those powers, were valid and enforceable. The principle underlying this judgment is indicated in the following quotation from it:

"The powers conferred upon the Governor in Council by the War Measures Act constitute a law-making authority, an authority to pass legislative enactments such as should be deemed necessary and advisable by reason of war; and, when acting within those limits, the Governor in Council is vested with plenary powers of legislation as large and of the same nature as those of Parliament itself. Within the ambit of the Act by which his authority is measured the Governor in Council is given the same authority as is vested in Parliament itself. He has been given a law-making power.

The conditions for the exercise of that power are: The existence of a state of war, or of apprehended war, and that the orders or regulations are deemed advisable or necessary by the Governor in Council by reason of such state of war, or apprehended war.

Parliament retains its power intact and can, whenever it pleases, take the matter directly into its own hands. How far it shall seek the aid of subordinate agencies and how long it shall continue them in existence, are matters for Parliament and not for courts of law to decide. Parliament has not abdicated its general legislative powers. It has not effaced itself, as has been suggested. It has indicated no intention of abandoning control and has made no abandonment of control, in fact. The subordinate instrumentality, which it has created for exercising the powers, remains responsible directly to Parliament and depends upon the will of Parliament for the continuance of its official existence."

II. COMPOSITION AND ORGANIZATION OF THE BOARD

All the members of the Wartime Prices and Trade Board are senior officers in the government service. They bring to the Board wide and varied administrative experience, and they represent, in addition, the points of view of the principal Departments of Government closely related to or affected by problems of price control and civilian supply: Finance, Agriculture, Labour, Munitions and Supply, Trade and Commerce, and National Revenue.

Liaison between the Board and the Department of Munitions and Supply and the Department of Agriculture has from the beginning been especially close. As the distinction between consumers' goods and war materials became less and less easy to define, the Wartime Prices and Trade Board in the exercise of its responsibilities regarding the civilian economy became more and more concerned with the commodities regulated by the Controllers responsible to the Wartime Industries Control Board. Therefore a close integration of the two Boards exists; the Chairman of each of them is *ex-officio* a member of the other, and each of the Controllers in the Department of Munitions and Supply has been appointed an Administrator of the Wartime Prices and Trade Board in respect to the commodities under his control. Several Administrators under the Agricultural Supplies Board are also Administrators under the Wartime Prices and Trade Board.

The Wartime Prices and Trade Board is recognized as the equivalent of a government department and holds membership on a number of inter-departmental committees, e.g., the Economic Advisory Committee, the Canadian Shipping Board, the Export Control Committee, the Food Requirements Committee, and the National Selective Service Advisory Board. In addition the Board, through its Chairman or senior officers, is in almost constant consul-

tation with other Government departments in both larger and smaller matters of policy and administration. The period immediately after the imposition of the overall price ceiling was marked by a great expansion in the number of contacts between officers of the Board and officials in Washington, so much so that in January, 1942, a special representative was appointed in Washington. During 1942 it also became advisable to nominate a member of the staff of the High Commissioner for Canada to serve as a special representative of the Wartime Prices and Trade Board in London.

Since December, 1941, the Board's operations have expanded tremendously and it has been necessary to increase the staff in a comparatively short space of time. The total staff of the Wartime Prices and Trade Board and associated companies on March 31, 1943, numbered 5,251. The administrative expenses of the Board and associated companies are listed in Appendix I.

The general organization of the Board may be divided into three broad classifications: (a) Head Office, concerned mainly with policy, co-ordination of all activities of the Board and questions of internal organization; (b) Commodity and Trade Administrations, chiefly dealing with the members of the trades affected by any order of the Board; and (c) Regional and Field organizations, providing the link between the general public and the Board.

(a) *Head Office*.—The organization of Head Office is on functional lines, the eleven divisions falling under the general headings of policy, administration and service. The chief policy forming divisions are the Prices, Supply and Research Divisions. The Prices Division is responsible to the Board for the development of administrative policy on all questions of price and for the general supervision of acts of administrators related to the prices at which any goods or services may be offered for sale. The Supply Division plans, co-ordinates and supervises the development, maintenance, allocation and distribution of domestic and imported goods necessary to the civilian economy. The furtherance of plans for the simplification and standardization of products and marketing practices is also the responsibility of this Division. The chief function of the Research Division is to keep the Board informed of economic developments in Canada and other countries and to interpret these trends in the formation of Board policy.

The administrative divisions of Head Office are the Enforcement Administration, the Licensing Division and the Comptroller's Division. The task of enforcing all regulations of the Board is the duty of the Enforcement Administration to which all complaints are reported and which is responsible for all prosecutions for alleged infractions of any order of the Board (*see* Chapter XII). The Comptroller's Division supervises the financial and accounting records of the Board and its associated companies, exercising close control over operating expenses and commitments, as well as being responsible for all personnel and routine organization matters.

The service sections include the Consumer Branch, the Legal Branch and the Information Branch. The organization of 166 Women's Regional Advisory Committees under the Consumer Branch with the appointment of some 10,000 liaison officers provides a means of advising the Board of consumer opinion and of disseminating information to consumers on Board policy and regulations. The Information Branch performs a similar function in relation to the general public and the members of trades affected by orders of the Board. The Accounting Section of the Prices Division and the Statistics Branch of the Research Division are also service organizations in their function of obtaining from industry or individual firms, financial and statistical data for consideration by the Board and its administrators.

(b) *Commodity and Trade Administrations.*—Direct contact between the Board and the industries, trades and services under its jurisdiction is made by a system of administrators, chosen for their executive ability, general knowledge of, and experience in the fields over which they exercise jurisdiction. These officials are all responsible to the Board and all orders they issue require the approval and counter-signature of the Chairman. There is close co-operation between administrators of the Wartime Prices and Trade Board and the controllers of the Wartime Industries Control Board who have jurisdiction over part or all of the same industries. The administrators report regularly to the Board, and also maintain close contact and co-operation with the Board's Regional Representatives.

Several administrations within a large industry, or closely associated industries, have been placed under a co-ordinator, this type of organization having been adopted in the Textile and Clothing, Metal and Wood Products, Pulp and Paper, Foods, Distributive Trades, and Real Property Administrations. At present there are 70 administrators with offices located in Montreal, Toronto and Ottawa.

Co-operation with the producers and distributors of goods has been achieved by the creation of advisory committees attached to the various administrations of the Board. All the members of these Committees serve without remuneration. The following Administrations have Advisory Committees:

Alcoholic Beverages	Glass and Glass	Pulp and Paper
Asbestos	Products	Retail Trade
Coal	Hides and Leather	Services
Chemicals	Jewellery	Sundry Items
Construction	Metals	Supplies
Products	Oils and Fats	Textiles
Foods	Pharmaceuticals	Tobacco
Furniture and	Publishing and	Used Goods
Brushes	Printing	Wholesale Trade

(c) *Regional and Field Organization.*—Contact between the Wartime Prices and Trade Board and the people of Canada has been facilitated by the creation of Regional Offices and Local Offices. While primarily under the authority and control of the Wartime Prices and Trade Board these regional and local offices serve both the Wartime Prices and Trade Board and the Wartime Industries Control Board. The regional offices are located in most of the provincial capitals, and in certain other cities in Eastern Canada, a total of fourteen in all. There are 111 local and sub-local offices, a list of which is given in Appendix A-3.

With the extension of rationing and the increasing number of local problems inherent in a consumer rationing programme the Board established local ration boards to deal with the variety of local matters on which, within the framework of established Board policy, decisions can best be made by those having a detailed knowledge of local conditions. The Chairmen of these boards are in the great majority of cases the Mayors and Reeves of the municipalities in which the boards are located. The members are nominated by the chairmen, they represent a cross-section of the local community and serve without remuneration. There are in all 563 such local ration boards.

Associated Companies

To assist in carrying out the work of the Board, the following subsidiary companies have been organized: Commodity Prices Stabilization Corporation Limited, Wartime Food Corporation Limited, Canadian Wool Board Limited, and Wartime Salvage Limited. These companies are wholly-owned by the Crown and are directly responsible to the Minister of Finance and the Wartime Prices and Trade Board.

III. PROBLEMS OF PRICE AND SUPPLY

As was anticipated, serious problems have arisen since the introduction of the price ceiling; many of them, in fact, were forecast in the Prime Minister's speech of October 18, 1941, or in the Board's Statement of Policy of November 21, 1941. Perhaps the most difficult arose from the fact that notwithstanding the price and wage ceiling many producers and merchants continued—and, for that matter, still continue—to face rising costs. Since it is the duty of the Wartime Prices and Trade Board to ensure essential civilian supply and since producers, manufacturers and merchants cannot continue to function if they are unable to meet their essential costs of production, methods had to be found to deal with these rising costs.

These higher costs, producing what has come to be known as the "squeeze", were due to the following causes:

- (a) *The Time Lag in Prices.*—Retail prices of goods at any given time are to a large extent based on the cost of materials and labour in those goods at the time that they were manufactured. Consequently in times of rising prices retail goods are continually being sold at a price substantially below their true replacement cost. The retail prices of goods were fixed by the ceiling at the highest level at which they sold during the period from September 15 to October 11, 1941. Since these prices were in many cases based on the cost of production several months earlier and since raw material prices and wage rates had risen a good deal in the meantime, many of these goods could be replaced only at a price quite out of relation to the ceiling price.
- (b) *Higher Import Prices.*—A large volume of goods used in daily life in Canada are either imported as finished products or contain imported materials or parts, and a large proportion of these imports come from the United States. Since prices were still rising in the United States, this meant higher costs for the distributors of these imported goods and for the manufacturers of goods containing imported parts or materials.
- (c) *Higher Shipping Costs.*—The attack on Pearl Harbour occurred one week after the introduction of the ceiling. As a result high insurance rates and shipping costs were extended to areas to which they did not previously apply.
- (d) *Higher Labour Turnover.*—The great demand for men and women for the armed forces and for the rapidly expanding war industries caused an alarming increase in the rate of labour turnover in civilian industries. In most cases new employees require some degree of training, and for a time at least their efficiency is appreciably below that of experienced workers. As the demand for labour for war purposes becomes great and workers move between industries of widely different character, and as women with no industrial experience are employed, overall labour efficiency in civilian industry is bound to decrease.
- (e) *Higher Wages.*—Since agriculture and fishing were excluded from the Wartime Wages Control Order, labour costs in these industries have risen. In all the industries included in the order wage costs have also risen since July, 1942, due to an additional cost of living bonus of 60 cents a week, and in certain industries and firms where wages were regarded as depressed the War Labour Boards have approved basic wage increases.
- (f) *Higher Operating Costs.*—The reduced quantities of many goods available have resulted in a smaller turnover in many lines and in some industries, with a resultant increase in unit costs. Costs have also

risen in certain industries due to the necessity of using substitute materials selling at a higher price, to obtaining materials from greater distances, or by land instead of water transportation, to the difficulty of keeping properly balanced inventories, and to irregularity in the flow of needed supplies.

- (g) *Seasonal Prices*.—The prices of many basic products in Canada, particularly farm products, follow a seasonal pattern, and the base period found some farm commodities at the lower points in their seasonal cycle. Seasonal price increases are necessary both to average out the producers' receipts and to cover carrying charges on surplus stocks through the non-producing season.

Rising costs have constituted a serious threat to the price ceiling. Shortages of materials, power, transportation and labour, however, together with the export demand for certain Canadian products, are even more serious obstacles in the way of maintaining civilian supplies. Various programmes have been developed to cope with all these difficulties, and in many cases one device will simultaneously serve two or three different ends, such as reducing costs of production, economizing material, and saving labour.

To meet the difficulty of rising costs, the first method adopted was known as "sharing the squeeze". To the extent to which the cost of replacing an article had risen beyond the level on which the retail price ceiling was based, steps were taken to get the producers and distributors to share the increased costs between them. In many industries a comprehensive programme was then embarked upon to reduce costs by the simplification and standardization of production and the curtailment of special services. And finally, if these two methods have proved insufficient, and if continued supply of the commodity is considered necessary, subsidies may be paid, import duties remitted, or commodities purchased in bulk by Crown companies.

A good illustration of a "combined operation" of sharing the squeeze, paying a subsidy and reducing operating costs through economies is provided in the case of leather footwear. Soon after the Maximum Prices Regulations were introduced, it became apparent that the shoe manufacturers could not, until economies were introduced, carry on under the retail price ceiling. An investigation was carried out by the accounting administration and this indicated that approximately 15 per cent of the manufacturers' selling prices would have to be absorbed to enable the industry to carry on without serious difficulty, provided the cost of leather was maintained at prices prevailing during the basic period. It was arranged that 4 per cent would be passed on to the wholesale-retail group, that manufacturers would absorb 4 per cent, and that the Commodity Prices Stabilization Corporation would take care of the remainder by paying a temporary subsidy of 7 per cent. A simplification programme was initiated by the Board and on July 1, 1942, the rate of subsidy was reduced to 4 per cent. The subsidy is not payable on footwear sold at higher prices than ceiling prices (e.g. sales to the Department of Munitions and Supply, and export), or on felt boots or rubber footwear.

In a number of cases, of course, businesses have absorbed these cost increases. The following are a few examples. A manufacturer of hosiery met a 20 per cent increase in the cost of Bemburg yarn and a large rayon manufacturer absorbed a cost increase of 2 cents a yard. For rayon piece goods a similar arrangement was made; manufacturers agreed not to charge more than 10 per cent above the prices they charged for similar products in January, 1941, although their costs had risen a good deal more, and the rest of trade absorbed the remainder of the squeeze. In the furniture trade an increase in cost of 12 per cent in Ontario and 8 per cent in Quebec was handled by allowing a maximum

increase in prices to Ontario retailers of 6 per cent and to Quebec retailers of 4 per cent, leaving the residue to be absorbed by the manufacturers. When chocolate bars increased in cost by 2 cents a box, the manufacturers absorbed 1 cent, the wholesalers and retailers $\frac{1}{2}$ cent each.

Other pricing problems have required different handling. In certain cases, such as new goods and seasonal goods not on the market during the basic period, specific maximum prices have had to be fixed, and in some instances goods have been exempted from the ceiling. A particularly difficult problem has been that of primary food products where wide seasonal fluctuations, rising costs, and frequently foreign demand have complicated the situation. In a number of cases it has been necessary to exempt products from the ceiling and in other cases seasonal variations in the maximum prices have been allowed.

The various methods of counteracting threats to supply, whether from higher costs or shortages of material or labour, are discussed at greater length in the following sections.

IV. SUBSIDIES, REMISSION OF DUTIES, AND BULK PURCHASES

To the extent that the "squeeze" cannot be absorbed or offset, the government has assumed responsibility for maintaining essential supplies under the price ceiling, taking whatever action has been necessary in accordance with the policy laid down in the Board's General Statement of Policy of November 21, 1941. Such action has taken three forms: (1) payment of subsidies; (2) modification or remission of duties and taxes; and (3) government bulk purchasing. Subsidies have been paid and bulk purchases effected through a Crown company, Commodity Prices Stabilization Corporation Limited, acting under the direction of the Wartime Prices and Trade Board and responsible to the Minister of Finance.

The assistance given in any of these three ways is given, as the Minister of Finance said of subsidies, "in the interests of the consumer... when there is no other way of ensuring adequate supplies of a particular product for the consumer at prices permitted by the price ceiling". (Speech in the House of Commons, April 23, 1942). The real beneficiary of the subsidy is the consumer, but since it would be an impossible administrative task to pay a subsidy directly to the consumer, the actual payment is made to producers or dealers on condition that they maintain supplies and carry out the policy of the price ceiling.

For the sake of convenience and economy, the general policy is to pay the necessary subsidies at that level of the trade at which there are the fewest firms. It happens that this level is usually the importing or primary processing or manufacturing level, because there are usually fewer manufacturers (or primary processors) and importers than retailers, secondary manufacturers or farmers. The fact that a particular concern receives a cheque for a subsidy does not, however, mean that it gets the benefit from it. The benefit is passed on in appropriate proportions in the form of prices, lower than they otherwise would be, through the other levels of the trade to the real beneficiary, the consumer. Indeed, as the Minister said in the speech just quoted, "the subsidy in conjunction with the special conditions attached to it, should leave the industry in a worse, not a better profit position than before the price ceiling was imposed".

In some cases, especially where a large proportion of the raw material has to be imported, it may be necessary, as a matter of administration, to work out a fixed formula based on average or uniform prices, in accordance with which subsidies are paid. In the nature of things, these cannot suit all possible conditions. In some cases, operating conditions are liable to change more rapidly

than any fixed formula could be adjusted to meet the changes. A formula devised to allow adequate returns with operations at 100 per cent of capacity might result in very heavy losses if changing conditions reduced the scale of an industry's operations to 50 per cent of capacity. On the other hand, a formula which would enable an industry to continue to operate at 50 per cent of capacity might result in excessive profits if changed conditions allowed production at 100 per cent of capacity. For this reason it is sometimes desirable from the point of view of an industry that the Commodity Prices Stabilization Corporation should fix a subsidy formula on the basis of normal operations, subject to such safeguards as may be necessary to prevent this formula from yielding excessive profits should conditions allow operations of an unusually large volume.

A number of industries have, therefore, agreed with the Commodity Prices Stabilization Corporation on a scheme of subsidy limitation or "profit control", which usually provides that all subsidies calculated on the basic formula, to the extent that they contribute to profits taxable at the rate of 100 per cent, either will not be paid or will be refunded if already paid. In terms of present tax rates, this means that subsidies are not permitted to raise profits above 116½ per cent of standard profits as determined under the Excess Profits Tax Act, which is the point at which the 100 per cent rate of excess profits tax becomes effective. This arrangement, although it has the effect of cancelling the 20 per cent rebate on subsidies contributing to profits taxable at 100 per cent, nevertheless is not one-sided, as the alternative would be a much more drastic subsidy formula which might, with changed business conditions and a restricted volume of operations, result in the industry making no profits at all.

A second consideration, which in some cases has made a subsidy limitation arrangement desirable, is that a uniform formula which provides adequate returns for one business may allow excessive profits to another business operating under different conditions.

Such arrangements are in effect at present in connection with the subsidies, on the following: specified groceries; wheat used for distilling industrial alcohol; oils and fats used by soap and shortening manufacturers; and imports of raw cotton, hides imported by sole leather tanners, sisal fibre, rice, etc. These arrangements have all been worked out with and agreed to by the industries concerned.

Applications for subsidy are made on forms especially prepared by the Commodity Prices Stabilization Corporation which subjects them to very careful checks and sends them to the appropriate administrators for a further examination of the amount of the subsidy claimed, especially in respect of how much "squeeze" a trade may reasonably be expected to absorb. In the case of those import subsidies, for which a general over-riding formula has been worked out between the Corporation and the appropriate administrators, the amount of work involved is greatly reduced, with consequent economy of the time spent in making the necessary investigations. Each of the domestic subsidies is paid in accordance with a formula of this sort devised by the Wartime Prices and Trade Board, which the Corporation administers in accordance with the instructions of the Board. The Corporation maintains an investigation department to audit claims for subsidy payments either before or after these are processed and the cheque issued. Up to the present a good deal of the investigation has had to be after payment rather than before, but the Corporation is working towards a situation where practically all claims will be investigated prior to payment.

For a more specific review of subsidy payments, remission of duties, and bulk purchases it is convenient to consider separately domestic products and imported goods.

A. DOMESTIC PRODUCTS

(a) *Subsidies*

Domestic subsidies are payable only on such goods for civilian consumption in Canada as the Board may specify. The formula for each is devised by the Wartime Prices and Trade Board on the basis of principles approved by the Minister of Finance. The formulae are designed to provide such assistance as may be necessary to maintain, or, if desirable and consistent with the demands of the war effort, to increase the supply of a product at ceiling prices set by the Maximum Prices Regulations or by the Board. They must ensure, in general, that the subsidy is no greater than the increased costs of the firms concerned, and each branch of trade and industry is required wherever possible to absorb a reasonable proportion of such an increase in costs.

A number of the more important of these domestic subsidies are described below:

(1) *Leather Footwear*.—The arrangements made for this industry have already been described (see page 21).

(2) *Glove and Garment Leather*.—A time lag problem in the case of glove and garment leather was met by a reduction of tanners' prices and payment of a temporary subsidy to enable the tanners to operate on the basis of these reduced prices. The Hides and Leather Administration, with the assistance of a committee of the trade, worked out two schedules, one a schedule of "Tanners' Maximum Standard Prices" representing approximately the tanners' basic period prices for leather, and the other a schedule of lower agreed prices (equivalent to January, 1941, prices) to be paid by manufacturers for their purchases of leather. Subsidies were made payable representing the difference between the prices specified in the two schedules. The arrangement was announced in February, 1942, but provision was made for subsidy adjustment on all leather delivered after December 1, 1941. The rate at which the subsidy is payable was reduced on August 1, 1942.

(3) *Groceries*.—Yet another time-lag problem made it necessary to roll back the squeeze on a list of specified groceries by reducing manufacturers' prices to June, 1941, levels. Offsetting subsidies are payable, limited to the amount of the reduction in prices below those prevailing in the basic period. As a special safeguard against individual firms benefitting under this general "rolling back of the squeeze", profit control of the kind already described was put into effect. The list of groceries on which the subsidy is payable under this arrangement has been progressively shortened as it became apparent that the time lag difficulty could be met by other arrangements.¹

(4) *Canned Goods*.—Retail ceiling prices for canned fruits and vegetables had been established on the basis of advance prices on the 1941 pack, but canners' prices had risen by the end of the season. It was, therefore, necessary to reduce canners' and wholesalers' prices on the 1941 pack of fruits and vegetables to levels obtaining in the spring of 1941. Owners of stocks which were re-priced on this basis have been subsidized, wholesalers² to the extent of the difference between their original cost and the new lower canners' prices, and canners to the extent of 80 per cent of the difference between their highest prices in the basic period and the new lower prices.

A second subsidy on canned fruits and vegetables became necessary to allow the 1942 pack to be sold under the retail ceiling. Canners faced increased

¹ Board Orders 125 (April 21/42), 128 (May 5/42), 156 (July 14/42), 201 (October 20/42), 250 (March 16/43) and 254 (March 30/43).

² Wholesalers received no rebate on sales tax paid in respect of the original higher prices. On inventories acquired between March 25 and 31, 1942, (subsequent to the publication of the order), the subsidy for wholesalers was limited to 80 per cent of the difference between the canners' original price and the canners' new prices, plus 8 per cent to cover the sales tax payable by the wholesaler.

costs in the 1942 season as compared with the 1941 season, a part of which was accounted for by higher growers' prices which the Wartime Prices and Trade Board considered necessary to encourage adequate production. Subsidies at set rates¹ were, therefore, made payable on the 1942 pack of the most widely used fruits and vegetables (tomatoes, tomato juice, peas, beans, corn, peaches, pears and plums) to cover a proportion of the cost increase.

Subsidy arrangements for the 1943 pack of vegetables have been worked out with the Department of Agriculture. The Board has announced an additional "incentive subsidy" on the 1943 pack of tomatoes and tomato juice at the rate of 3 cents per dozen cans of tomatoes and 2 cents per dozen of the same size cans of tomato juice.

(5) *Strawberries*.—Removal of Japanese labourers from the coastal area of British Columbia made assistance to the strawberry industry necessary in order to secure supplies. Abandoned strawberry acreage could not be taken over and operated except at greatly increased costs. To meet these increased costs, it was arranged that processors who paid 8 cents or more a pound to growers for fresh strawberries for jam making and preserving, might apply for a subsidy payable at a rate of 2 cents a pound.

(6) *Peaches*.—A subsidy of \$5 per ton was paid on fresh peaches processed in Ontario during the 1942 canning season, to enable processors, who purchased peaches from growers at the higher prices approved by the Farm Products Control Board of Ontario for the 1942 crop, to sell the canned fruit under the ceiling. It is payable on all peaches whether grown by the processor himself or purchased by him from another grower.

(7) *Milk*.—Two subsidies have been paid on fluid milk. The first applied to milk for manufacture into concentrated milk products as well as to milk for human consumption in the fluid state, and was a temporary subsidy paid from December 22, 1941, to April 30, 1942. On milk used in the manufacture of concentrated milk products it was payable at a rate of 40 cents per 100 pounds over and above a required minimum price of \$1.70 per 100 pounds or the price then obtaining, whichever was the higher, and, on fluid milk sold as such in areas in which there had been no price increase since August 1, 1941, at a rate of 30 cents per 100 pounds. Payments were made to producers by manufacturers or distributors respectively, who, in turn, were reimbursed by the Commodity Prices Stabilization Corporation at the end of each month after clearance through the Provincial milk authorities. This subsidy was discontinued on April 30, 1942, when the Board revised the whole price structure of the dairying industry.

The second milk subsidy scheme came into effect on September 1, 1942, in a number of markets specified by the Board, concurrently with fixed minimum producer prices. It is payable at a rate of 25 cents per 100 pounds on milk purchased only for distribution as fluid milk. On and after May 1, 1943, this subsidy to milk producers is to be paid by the Department of Agriculture.

Milk is among the staples of consumption of which the price has been reduced to check a threatened rise in the cost of living (see page 46). The Commodity Prices Stabilization Corporation is therefore paying a further subsidy of 2 cents a quart to distributors to offset a reduction by them of 2 cents a quart in the price charged to consumers. (This change does not in any way affect returns to milk producers.) The subsidy is payable monthly through branch banks acting as agents for the Corporation throughout the country.

(8) *Butter and Butterfat*.—A second dairy product, butterfat, came under a subsidy arrangement as from July 6, 1942. The rate of subsidy was 6 cents per pound on butterfat (equivalent to 5 cents per pound on creamery butter).

¹ Listed in Board Order No. 148.

Late in the fall, when the seasonal increases provided in wholesale prices were cancelled (*see* page 33), the subsidy was increased by 4 cents per pound from December 21, 1942, to April 30, 1943, to compensate the producers, thus raising the amount payable during this period to 10 cents per pound. Wholesalers holding butter for resale have also been compensated (subject to certain conditions) by a subsidy on their stocks on hand when the price reduction was ordered. On butter fat produced on and after May 1, 1943, payment of the subsidy is to be undertaken by the Department of Agriculture, in accordance with the clarification of responsibilities as between that Department and the Wartime Prices and Trade Board.

In view of the shortage, butter can only be purchased by industrial users if a special permit is secured from the Ration Administration. To alleviate the shortage of creamery butter, and to provide alternative outlets for dairy butter as rationing has limited sales to domestic users, the Board has authorized the Corporation to levy a surcharge of 8½ cents per pound (representing the amount of subsidy paid) on creamery butter used by industry. The surcharge is to be paid when application to purchase the butter is made. At the same time the Board has authorized the Corporation to buy dairy butter at stipulated prices through retailers, wholesalers and appointed agents throughout the country for disposal to industrial users.

To relieve local shortages, the Corporation has been empowered to pay, as directed by the Foods Administrator, subsidies to cover the costs of transportation and other extra costs involved in shipping food products from regions where there may be surpluses to areas where supplies are short. This power has been used in the case of butter, on the transportation of which, by March 31, 1943, the total outlay had reached \$24,375.96.

(9) *Beef*.—A second subsidy of the type described in the preceding paragraph is to be paid to cover the added cost of diverting beef to deficit areas from normal markets in which there is a better supply.

(10) *Fertilizer*.—Still another transport subsidy is paid to cover the increased costs involved in supplying fertilizer to farmers from new sources when war conditions have curtailed or cut off normal supplies.

(11) *Wood Fuel*.—A subsidy designed to stimulate production is to be paid by the Corporation as one of a series of steps taken to mitigate an impending shortage of wood fuel.

In November, 1942, the Chairman of the Wartime Prices and Trade Board wrote to the Provincial Premiers asking them to secure from each municipality a survey of its fuelwood situation, urging them to encourage municipal action in co-operation with the trade to ensure adequate supplies of fuelwood and suggesting that "special action" would be planned where local measures would not suffice to meet the emergency.

In January and February the Wartime Prices and Trade Board authorized the Corporation to pay subsidies on wood fuel for Vancouver where the shortage had become particularly acute. On March 4, 1943, the Minister of Munitions and Supply, to whose jurisdiction wood fuel had been transferred by P.C. 1752, announced a general subsidy of one dollar per cord on fuelwood contracted for and cut on or before June 30, 1943, and standing to dealers' accounts on that date. Any fuelwood on which subsidy has been paid and which is left in dealers' hands by May 1, 1944, may be purchased by the Corporation at dealers' cost.

(12) *Coffee and Tea Stocks*.—Two other domestic subsidies which should be mentioned are those that have been paid to compensate holders of stocks affected by the programme of price reductions to consumers, namely, subsidies on floor stocks of tea and coffee in the hands of wholesalers and retailers.

(b) *Bulk Purchases*

In some cases it has proved expedient to give necessary assistance through the assumption of trading losses on bulk purchases, as in the case of hydrated lime for soil amendment; but of the important bulk purchases of domestic products several have been designed primarily to safeguard a necessary supply to the Canadian consumer by controlling a threatened drain to export markets. The activities of the Wartime Food Corporation in purchasing beef are described later (see page 34). The loss to the Corporation on these purchases as at February 28, 1943, totalled \$831,497.90; and the expenses amounted to \$26,101.85.

Among other purchases, the Commodity Prices Stabilization Corporation makes bulk purchases of Canadian raw and dressed horsehair, and after meeting domestic needs, exports the surplus at an appropriate price. To encourage domestic production of wool, a separate corporation, Canadian Wool Board Limited, was set up under the Board to take over the entire Canadian wool clip at fixed prices, for the duration of the war and for one growing year thereafter. Another government corporation, Wartime Salvage Limited, was established to facilitate conservation of scarce materials by regulating the collection of salvage and usable waste materials.

B. IMPORTED GOODS

The "squeeze" on imported goods, supplies of which are regarded as necessary but which have increased in cost as a result of a rise in prices in the country of origin or of increased shipping costs has been met, where it could not otherwise be absorbed, by subsidies, reduction of duties and taxes and by bulk purchases.

(a) *Subsidies*

The principles in accordance with which subsidies are paid on imports have been set forth in a series of Statements of Import Policy issued by the Wartime Prices and Trade Board on December 2, 1941, January 1, 1942, August 1, 1942, and February 11, 1943. The conditions under which subsidies are payable have been made progressively more exacting. The payment of subsidies is in all cases a matter of discretion, and may be refused where they are not required to make possible the continued importation of necessary consumer goods, or the continued production in Canada of necessary consumer goods requiring imported parts or materials.

In any case the subsidy payable is limited to the excess of actual laid-down costs over the laid-down costs appropriate to ceiling prices. It is further limited (or may be refused) to the extent that an increase in laid-down costs can reasonably be expected to be absorbed by the trade at any stage. (These principles may be applied to individual imports or may be applied by "estimating average or appropriate costs or selling prices for a number of importers or for a number of related imports" and determining a specific subsidy or a maximum subsidy, or a "uniform or other equitable basis for subsidy".) Further, if adequate supplies of substantially similar goods are available from domestic sources at reasonable prices, or if the costs of particular imports are excessive, subsidies may be refused or reduced.

Subsidies are payable only on an increasingly restricted range of imports and other goods may at any time be excluded from eligibility if their importation is considered unnecessary or undesirable for any reason. At present, subsidies are payable only on the following classes of imports: (i) Consumer goods, i.e. goods for personal or household use or consumption and machinery, implements, tools, equipment, parts and supplies for the use of farmers, fishermen

and other individuals in the course of their personal trade or occupation (other than supplying services); goods are considered consumers goods if they are in their nature adapted and designed for use as such regardless of the actual use to which they may be put; (ii) Materials to be used in the production of consumer goods and which form a component part or constituent material of the consumer goods produced from them; (iii) Such other goods as may be specifically ruled eligible by the Board. Subsidies are not paid in the following cases unless specific exceptions are made by the Board:

- (i) Direct imports by the consumer;
- (ii) Goods for which entry for consumption at customs was passed before December 1, 1941;
- (iii) Any cases in which all subsidies payable to an applicant in any month would total less than \$25.00 (an exception has been made in the case of coal from the United States for sale as consumer goods);
- (iv) Goods the sale of which at retail in Canada is exempt from maximum prices;
- (v) Goods which have been or are going to be sold to the Department of Munitions and Supply or the government of any other country, or any agency of either of the foregoing;
- (vi) Goods which have been or are to be re-exported from Canada;
- (vii) Specific classes of goods which are listed in a Schedule to the Statement (Schedule "B"); (The Board may amend this Schedule from time to time and, in accordance with a proviso to the schedule, the following goods are not excluded from import subsidy even if they are classified under a tariff item enumerated in it: (a) repair or replacement parts of a functional character; (b) parts for use in the manufacture of consumer goods, if, prior to importation an arrangement has been made with the Commodity Prices Stabilization Corporation; and (c) such imports as the Board may designate.);
- (viii) Goods which have been or are to be delivered as ships' stores or equipment.

On a further list of goods (Schedule "A" of the Statement of Import Policy of February 11, 1943, as amended from time to time) subsidies are payable only when, prior to entry for consumption at customs, an arrangement has been made with the Commodity Prices Stabilization Corporation. This requirement now extends to a wide variety of commodities, including grains and grain products; livestock and poultry feeds; soya beans; uncleaned rice; cocoa butter; field, root, forage, lawn, garden and other seeds (but not flower seeds); molasses; starch and dextrine; potatoes; salt; paper sacks and bags and paper board and fibre board containers; fabric bags; certain medicinal, chemical and pharmaceutical preparations; moulding compositions and plastic materials; window glass; watch movements; parts and accessories for motor vehicles; textile fabrics of the more expensive type; buttons, buttonblanks and ivory nuts; metal buckles; feathers; hatters' fur; compounds of tetraethyl lead; and all petroleum products.

Of all the import subsidies, that on petroleum products has proved the most costly (\$24,028,437.12 as at March 31, 1943) as a result of the tremendous increase in shipping costs and insurance charges on the Caribbean and Atlantic routes where enemy submarines have been active. A large part of the subsidy outlay to date has been made on imports of petroleum for war purposes and is in due course to be refunded by the armed forces to the Corporation.

The subsidy has been payable since April 1, 1942, on imports by ocean into the Maritime Provinces and Quebec to the extent that transportation costs have increased as compared with basic rates established by the U.S. Maritime Commission on January 20, 1942, and to the extent that war risk insurance on cargoes has increased above 1 per cent.

Importation of U.S. crude oils into the Prairie Provinces is also necessary as growing demands have outstripped Turner Valley production. An increase in price of Turner Valley crude oils of 15 cents per barrel has been allowed (effective April 1, 1943) to encourage production, but it has been necessary to arrange a subsidy on the imported crude oils which are essential to meet urgent demands in excess of Turner Valley's immediate prospective capacity.

Next in magnitude is the subsidy on imported foods and beverages as a group, which totalled \$3,362,026.14 as at March 31, 1943. Of this total tea alone accounts for over \$1,000,000. (Taking all subsidies together, on both imported and domestic products, the food group accounts for \$28,539,041.96, or not far short of one-half of the entire outlay on subsidies of \$65,161,506.85.)

In addition to the direct subsidies on food products a number of import subsidies are paid to help Canadian farmers, and therefore play a part in relieving food shortages. Among these are subsidies on fertilizers, pesticides, feed ingredients, binder twine materials, and agricultural implements. (See Appendix F.)

Next in size is the subsidy on cotton fabrics, due to extremely heavy military demands on processing facilities, increases in general United States manufacturing costs and heavy increases in the United States price of raw cotton. This increase in price will also necessitate a subsidy on imports of raw cotton, although the action of the Board in encouraging the cotton industry to build up heavy inventories while raw cotton prices were still relatively low postponed this need for a subsidy for over a year, despite the sharp "roll back" of the squeeze on Canadian produced fabrics and yarn. An agreement has been negotiated with the cotton companies providing for profit control as a condition of the payment of the subsidy.

(b) Import Duties or Taxes

Import duties or taxes have been reduced or suspended in a number of cases to make unnecessary or to reduce subsidy payments. On the recommendation of the Board (December 19, 1941) dumping duties have been suspended for the time being except in the case of fresh fruits and vegetables. Specific tariff changes and in some cases reduction or suspension of the war exchange tax and special excise tax have been effected on the recommendation of the Wartime Prices and Trade Board in numerous instances.¹ By Order in Council P.C. 9889 (December 19, 1941) the Minister of National Revenue has been authorized to accept invoice value instead of "fair market value"² as the basis of valuation for duty purposes on the recommendation of the Wartime Prices and Trade Board with the concurrence of the Minister of Finance. In addition, import and excise duties and taxes imposed in any country are disregarded in estimating the value for duty of imports.

(c) Bulk Purchases

The third method by which the government has taken a share of a "squeeze" too heavy to be absorbed by industry and trade has been through purchases by the Commodity Prices Stabilization Corporation of Canadian requirements of certain imports from abroad. In general the Corporation sells such imports at

¹ See Appendix H-2.

² See Appendix H-1.

prices appropriate to the retail ceiling. It is selling tea, for example, at a price appropriate to the reduced retail price announced in accordance with the cost of living reduction programme. Coffee has been sold at a price appropriate to the ceiling in spite of cost increases, although now these cost increases, as well as the 4 cents a pound reduction on retail sales to consumers, have been offset by cancellation of the special war duty. Despite increased costs the selling prices of other bulk purchases, among them cocoa beans, bristles, beeswax, spices, dried fruits, fertilizers, pesticides, oils and fats, and certain types of cotton fabrics, have also been set in appropriate relation to retail ceiling prices. Economies resulting from centralized buying through a single government agency have made it possible to keep trading losses to a minimum. Trading losses incurred by the Commodity Prices Stabilization Corporation up to February 28, 1943, totalled \$2,111,383.28.

Important as has been the role of the bulk purchase programme in maintaining supplies of necessary imports at prices appropriate to the ceiling, the paramount reason for government bulk purchases is that this is the only possible means of securing supplies of certain essential imports. Wartime disturbances often make it difficult for private importers to secure supplies at all. In other cases they create such serious risks that private firms cannot continue to import. United States and British priority systems covering many vital products, such as textiles and chemicals, make government control essential. In some cases foreign supplies can be obtained only from some other government which has bought up the whole supply. As an instance, at the outbreak of the war the British government bought up the whole Empire sugar crop for the duration of the war and for one crop thereafter, and a portion of the crop each year is allocated to Canada by agreement and is bought for this country by the Sugar Administrator. A similar situation exists in regard to wool, where the British government bought the whole of the Australian and New Zealand clip for the duration of the war and for one clip thereafter. In this case the Canadian quota is either purchased or allocated through the Wool Administrator.

In other cases, supplies can be obtained only under the terms of an international agreement. Such agreements frequently require that purchases be made from a specified government agency, and sometimes it is necessary to centralize buying operations to make sure that the terms of the agreement are carried out. For example in the case of oils and fats, the amount which Canada can buy is controlled by international agreement, her quota taking into account Canadian production. Oils and fats from overseas must be purchased through the Commodity Credit Corporation at Washington. While American oils and fats may be bought in the open market, they may only be bought subject to quota restrictions, so that all but a few special imports (for which permits are required) must be made by the Commodity Prices Stabilization Corporation. A special additional peanut quota has been provided for peanut butter. An agreement has been entered into concerning dried fruits, the allocation of which among the United Nations is regulated by the Combined Food Board. Purchases of United States dried fruits must be made through the Agricultural Marketing Administration in Washington, and Australian fruit has been purchased directly from the Commonwealth Dried Fruit Board. The fruit so purchased is allotted to first distributors and reaches the public through the customary channels of trade. Commercial trading operations in Indian and Ceylon teas have ceased. These teas are purchased by the British Ministry of Food as the sole buyer and allocated under yet another international agreement. One condition of this agreement is that each consuming country should buy through a central agency, preferably for government account.

The necessity for intergovernmental purchases in such cases has made unavoidable a rapid extension of centralized buying, but as far as possible, and

especially in distributing its purchases, the Commodity Prices Stabilization Corporation has continued to use normal trade channels in handling the bulk purchase programme.

Besides buying civilian requirements, the Corporation has, as a matter of convenience and by request, also made purchases of goods required for the war effort. A substantial part of the oils and fats purchased in bulk, for example, go to war industries. More directly the Corporation purchases in bulk the full requirements of the Department of Munitions and Supply for the armed forces, as well as the requirements for the Red Cross and Merchant Navy, of canned corned beef, grapefruit juice, concentrated orange and grapefruit juice, and dried fruits.

Since the object of the payment of subsidies and sale of bulk purchases at prices appropriate to the retail ceiling is the maintenance of necessary supplies to civilian consumers under the price ceiling, the Commodity Prices Stabilization Corporation is authorized to pay subsidies or to charge prices appropriate to the ceiling *only on products destined for the use of such civilian consumers*. In some cases, however, it is impossible to tell at the time of importation or of production or when a bulk purchase is sold, to what eventual use the goods concerned will be put. In such cases, through administrative necessity, a subsidy may be paid or a price less than the full cost may be charged on goods which are later exported or sold as ships' stores or to the Department of Munitions and Supply. The Corporation may recover, in such manner as it considers necessary, subsidies or trading losses on such ineligible goods. Applicants for subsidy are required to undertake to repay any subsidies they may receive for goods which may be later, unexpectedly, sold outside the price ceiling. On exports of domestic products (such as butter) and on re-exports of subsidized imports or their products, an export surcharge is collected, either directly from the exporting company or through the Export Permit Branch of the Department of Trade and Commerce. Arrangements are being made for this Branch to refuse export permits on an increasingly wide range of goods unless with the application for a permit a cheque is sent to cover the required refund of subsidy or trading loss. Sales to the Department of Munitions and Supply are made, where possible, at cost instead of at ceiling prices.

V. AGRICULTURAL PRODUCTS

Among the most pressing problems faced by the Wartime Prices and Trade Board have been those arising out of the effect of increased British contracts and the rapidly rising domestic demands on the supply of livestock and dairy products. Remedial action to overcome both actual and prospective shortages has centered to some extent on price adjustments designed to increase output or balance supplies in the face of large and competing demands. Pricing policy has been complicated, however, by the necessity of maintaining domestic ceilings on food products and by the disturbing effects of a continued rapid rise in United States farm prices, particularly of cattle.

A. DAIRY PRODUCTS

The case of dairy products provides an example of the problem involved in expanding total output and at the same time maintaining a balance among related products. In areas where both cheese and butter are produced, a balanced output requires, roughly, a two-to-one price relationship in favour of butter. If this price relationship is changed by raising the price of cheese, more cheese is produced while butter output declines. Since fluid milk prices are at a considerable premium over cheese and butter an adjustment in the

price of cheese and butter is less likely to affect the supply of milk. The supply of fluid milk, however, may be increased by allowing higher returns to the marginal producers.

The 1941 cheese contract with Great Britain of 112 million pounds was filled, as a result of action taken by the Department of Agriculture, by restricting domestic supplies for a time, and by instituting bonuses to establish a more favourable relationship with butter prices. Since domestic sales of current make cheese were suspended in Ontario and Quebec (the principal producing provinces) during the basic period it was necessary for the Board to set maximum prices for cheddar cheese in Ontario and Quebec. These were placed at 25 cents a pound for first grade f.o.b. factory shipping points, effective November 12, 1941, but were subsequently lowered under the price adjustments scheme for dairy products established in April, 1942. In order to maintain domestic supplies of fluid milk, the Board made arrangements for a subsidy to certain producers. (See page 25.)

During 1942, cheese output increased enormously, stimulated by good pastures and by the higher price paid by Britain for the 125-million pound contract. Over the intervening period, however, demands for concentrated milk, fluid milk and butter by civilian consumers and the armed services had risen considerably, at the same time that the supply was being affected by the swing to cheese. The temporary bonuses for fluid and condensery milk having met the situation during the winter, the Board in April, 1942, attempted to bring better balance among the prices of dairy products. In place of the subsidies, adjustments were made in manufacturers' prices for concentrated milk, and in retail prices for fluid milk in certain areas. Manufacturers were permitted to increase the domestic price of evaporated milk by 25 cents per case of 48 16-oz. tins, and to increase by smaller amounts the maximum prices of certain other concentrated milk products. The adjustments in fluid milk prices were made in close consultation with the Provincial Milk Control Boards. Some disparities in the structure of retail prices in the principal markets were removed, and a measure of flexibility in adjusting retail prices in minor markets was retained.

In regard to butter, provision was made for seasonal changes in the wholesale price ceilings by allowing a graduated increase up to 3½ cents over the basic ceiling of 35 cents during the winter months of low production, and by placing a "floor" under prices at a level of 3 cents below the maximum price established for any month. A new ceiling price was established for Canadian cheddar cheese which together with all premiums and bonuses would provide a total maximum return of 24 cents per pound on first grade cheddar cheese in Ontario and the Province of Quebec. (This amount corresponded closely to the total return obtained by producers under the terms of the current British purchase agreement.)

By early summer it became clear that these adjustments could not fully meet the situation, chiefly in respect to butter, which continued to be affected by the diversion of milk to cheese. In the first half of 1942, production was down by 6 per cent from that of 1941, while consumption was up by about 10 per cent. To forestall a threatened shortage, a producers' subsidy of 6 cents per pound on butterfat was instituted, beginning July 6th, and the "floor" was raised 1 cent per pound. In regard to milk, a subsidy of 25 cents per 100 pounds, commencing September 1st, was provided for fluid milk producers in certain urban markets where the supply situation indicated that serious shortages might develop during the fall and winter months. Concurrently, the Board fixed minimum producers' prices in all markets where the subsidy was payable, the "squeeze" on the distributor representing an additional amount

for the producer of about 10 cents per 100 pounds. The increase in production of butter during the latter half of 1942 brought total production for 1942 to about the same amount as for 1941.

By the end of November, however, acute shortages of butter developed in certain areas owing to abnormal consumer buying while stocks in general had been reduced by substantially increased consumption. To ensure equitable distribution of supplies, consumer rationing of butter was introduced on December 21, 1942. At the same time, an adjustment of the price structure was necessary in order to prevent the withholding of supplies in anticipation of the monthly seasonal increases previously authorized. The maximum wholesale price of butter was reduced to the level of October 30, 1942 (a special differential was allowed in the Maritimes). Arrangements have been made to compensate the producer during the period November to April, when he otherwise would have received the benefit of the seasonal price increases, by increasing the butterfat subsidy from 6 to 10 cents per pound.

B. MEAT PRODUCTS

In the case of meat, although production has increased considerably, greatly increased domestic consumption and the needs of allied countries created, on several occasions, a difficult supply situation. In order to fill the British bacon contract it was necessary to curtail domestic pork consumption. This led to increased demand for beef which was followed by a swing back to pork, thus raising additional obstacles to filling the bacon contract. Curtailment of pork consumption and inadequate supplies of beef during certain seasons increased the demand for veal and mutton. The meat situation, therefore, has involved one of the most difficult and complex pricing problems which the Board has encountered.

The problem of allowing for normal seasonal variations in price arose early in the year. Accordingly, the Board issued a ruling to the trade permitting variation of maximum retail prices for beef, veal and lamb (corresponding to changes in quality of the meat available for sale as compared to that sold during the basic period). At the same time, the Board passed an order permitting seasonal variations in the price of lamb (covering processors, wholesalers and retailers) and removing the price ceiling in the case of spring and summer lamb. The order provided that on and after August 16, 1942, the ceiling prices for all lamb would again become effective.

Until the end of the first quarter cattle supplies were adequate to satisfy growing civilian and military needs for beef, to fill the U.S. quarterly quotas on live cattle exports and to leave some supplies for small but growing exports of dressed beef.

Evidence of a short supply of certain meats, however, appeared in the spring when it became necessary for the Board to issue an order allowing each retail store to buy meat obtained from cattle or hogs at a cost not greater than the highest price paid by that retailer to the same packer or wholesaler during the basic period. (Under the Maximum Prices Regulations a seller is ordinarily entitled to charge all his customers the highest price obtained from any customer during the basic period.) At that time there was some evidence that cattle were being held off the domestic market in anticipation of sales to the United States at prices higher than those available under the domestic price ceiling, as soon as the new quarterly U.S. import quota came into effect.

The first indications of scarcity came with the rush of cattle exports under the second quarterly quota, induced by rising prices in the United States. By the end of May supplies in relation to the abnormal demands were inadequate.

Moreover, since military purchases of beef were not subject to the price ceiling, cattle prices continued to rise even after the export quota was filled. The problem became one of preventing the U.S. market from attracting needed supplies and raising Canadian cattle prices out of line with the wholesale and retail beef ceilings, and at the same time of maintaining a continuous flow of cattle to market.

At the end of May the Board adjusted wholesale beef ceilings upward to make allowance for the fact that prices would then normally be considerably above the autumn levels of the basic ceiling period. The new order set up a system of 15 zones across Canada and established uniform maximum prices for beef which packers and wholesalers would be allowed to charge in each of the zones created. At the same time the Board announced that through Wartime Food Corporation (a subsidiary of Commodity Prices Stabilization Corporation), control of exports would be assumed when the next export quota opened in July; the Corporation would purchase cattle at U.S. prices up to the quota, retaining in Canada those which were needed for domestic slaughter. The continued rise of cattle prices in June, however, destroyed the relationship between cattle prices and the new ceiling prices on beef which had been in proper line at the time the new ceiling prices were established, and the result was a continued shortage of meat in the civilian market.

Shortage of supply, and the eagerness of retailers to obtain meat for sale made it difficult to maintain spreads between different qualities of beef, and there was a marked tendency for the lower qualities of beef to move up to the maxima. In a further order, dated June 24, 1942, new schedules of maximum wholesale prices were established, providing for a seasonal decline commencing in July and carrying through to November. Retailers were required to reduce their prices in conformity with each reduction in wholesale prices. Retailers' markups (per cent of cost) were not to exceed lawful basic period markups on similar meat, and the selling prices for the various cuts or portions were to be so regulated that the aggregate price received from any carcass, side, quarter, or cut of beef would not exceed delivered cost plus such markup. A concurrent order by the Foods Administrator fixed maximum wholesale prices for 56 different cuts of beef in each of the 15 zones across Canada.

During the summer, cattle prices declined, due mainly to the progressive seasonal reductions in beef prices under the new schedule which took effect on July 13th, August 3rd, and August 24th, and also to the fact that purchases for the military were brought under the price ceiling. The lower prices led to a serious falling-off in cattle marketings. When the Food Corporation was purchasing, supplies were adequate, but when the quota was filled they again fell sharply and continued low. In this period of short supplies the Government attempted to remove the incentive to hold cattle for the opening of the third quarterly quota by making Wartime Food Corporation the sole exporter and at the same time assuring not less than ceiling prices to producers. It was also announced that the Food Corporation would no longer be obligated to purchase cattle up to the quota at U.S. prices. This new policy did not result, however, in expanding supplies. An important factor was dissatisfaction with current and prospective prices.

Early in October the Board issued a comprehensive statement on all matters affecting the control of the supply and prices of cattle and beef. In rejecting the claim that "Canadian cattle prices or the prices of any other commodities should be allowed to rise as high as U.S. prices", the statement pointed out that "unless prices are controlled at Canadian levels the whole effort at price and wage control would be destroyed". In the face of con-

flicting views, it was necessary for the Board with the approval of the Government to provide finality by coming to a decision. The decision arrived at will result in "beef prices somewhat higher than consumer interest would like, and in cattle prices somewhat lower than producers had recommended".

The statement announced an upward revision of wholesale ceiling prices, later formalized in a Board Order (B-194). For the period October 13 to December 23, 1942, maximum wholesale carcass prices for good commercial beef were increased by \$1.50 per cwt. Thereafter seasonal increases of 50 cents per cwt. were to be made on December 24th, February 11th, March 25th and April 29th, and one of 25 cents on May 27th. The level of June, 1943,—25 cents more than the June, 1942, ceiling—is then to constitute the ceiling, with prices free to fluctuate seasonally under that ceiling in accordance with actual market conditions.

The order defined six grades of beef: special quality, commercial, plain, cutter, cow and bull beef, and boner beef. "Special quality" must be double branded with the government "Red Brand", and for this grade the maximum price in all 15 zones in Canada is 50 cents per cwt. higher than for "good commercial". Maximum carcass prices for the four lower grades are set at specified discounts below the maximum price for good commercial beef. Concurrently, an order by the Foods Administrator contained a revised schedule of maximum prices for the period October 13 to December 23, 1942, for wholesalers and processors selling beef in cuts. These administrator's orders are issued periodically as the seasonal changes are made in maximum wholesale carcass prices. In March, 1943, a new schedule of wholesale prices for beef cuts was issued providing for increases to compensate for the removal of kidneys and certain internal fats required under an order just previously issued (*see* page 55).

With respect to retail prices, the provisions of Board Order No. 194 were similar to those in previous orders, with the exception of a new section providing for a maximum overall average markup of seven cents per pound. The 15 zones already set up across Canada are unchanged with two minor exceptions. In order to ensure a more strict control of retail prices, the new order continues the provision that prices and markups of all persons selling beef at retail "shall be subject to periodic examination by any authorized representative of the Board, and any such representative may apply such tests and require any person to submit to such beef cutting or other tests as may be authorized by the Board". The Board also announced that the Wartime Food Corporation will be prepared to buy cattle if there is at any time a surplus supply which threatens to depress cattle prices unduly.

In February, 1943, the Board took steps to fix retail prices for individual beef cuts. As a beginning the Toronto and Winnipeg areas were selected as representative eastern and western cities for applying a new order setting out in detailed schedule form the maximum retail price for the various cuts of beef. The order applied during the period March 1 to March 24, 1943. This period was later extended to April 28, 1943. The retailer is requested to keep the schedule conspicuously posted in his shop.

In October, 1942, seasonal maximum prices were established for carcasses, sides and cuts of lamb. The new order amplified the provisions of a former order which had permitted specific seasonal increases, during the period January to August 15, 1942, in maximum prices of lamb carcasses and cuts over the basic period prices established by each seller. Exempted from the ceiling are sales during the period January to August inclusive of carcasses or sides of fresh lamb obtained from lambs born in the same year the sale is made or in the December immediately preceding. The top wholesale prices of carcasses and sides are

specified in each of the 15 zones across Canada (the same zones as those established for beef) for respectively, fresh and frozen lamb in the period September to December, inclusive; frozen lamb from January to August, inclusive; and fresh lamb from winter-fed lambs when the meat is sold in the period January to June, inclusive.

Retailers selling lamb are not to pay more than the maximum established by the order, which is on the basis of delivery to the buyer's place of business or to his nearest railway station. Retailers are required to regulate their selling prices for the various cuts so that the aggregate price received for all cuts or portions of a carcass, side or cut will not exceed lawful delivered cost plus a markup not greater than normal basic period markup (percentage on cost) and not in any event exceeding 9 cents per pound. When and if advisable, markups may be altered by the Foods Administrator.

To establish more uniform ceilings in the different zones across Canada, thus levelling inequities in individual cases, an order was put into effect at the end of March, 1943, specifying maximum wholesale prices for pork products, with differentials for the 15 zones into which Canada is divided. This zoning, and other provisions of the order, correspond to similar provisions in the orders respecting beef and lamb prices.

C. POULTRY AND POULTRY PRODUCTS

In October, 1942, maximum wholesale and retail prices were set for all classes and grades of dressed poultry in all parts of Canada. Recognizing the seasonal nature of poultry production, the new order designates a "packing period" and a "deficiency period" for each kind of poultry. During the packing period, marketing of fresh poultry ordinarily exceeds current demands, and the surplus is placed in cold storage. The order sets out in schedule form, by provinces, the maximum wholesale price per pound for each class and grade of box-packed graded poultry during the packing period. From this basis, specified variations are permitted for storage charges in the "deficiency period", for the sale of loose packed poultry, for ungraded poultry, for eviscerated poultry and for kosher poultry. The retailer's selling price is to be computed as the sum of his cost from processor or wholesaler, plus his normal basic period markup—the markup not to exceed, however, 9 cents per pound. Processors, wholesalers and retailers are required to keep for 90 days invoices showing the details of their poultry buying and selling transactions with each other.

Soon after the price ceiling came into effect, the Board ruled that egg prices were free to fluctuate in accordance with normal seasonal fluctuations under one price ceiling—the one established during the basic period for Grade "A" large—with appropriate differentials for other grades, sub-grades and weights. In August, 1942, however, it became necessary to establish a more definite ceiling for the prices of eggs. Maximum wholesalers' prices were set in the eleven main distributing centres with appropriate zone differentials designed to maintain uniformity of supplies in all sections of Canada. In regard to retail prices, the order provided for adding the normal basic period markup, the markup, however, not to exceed 20 per cent of selling price or 8 cents per dozen, whichever might be lower. Since only maximum prices had been established, it was expected that normal fluctuations below the top level would continue throughout most of the year. In November, specific price differentials between various grades of eggs were established, covering the period November 23, 1942, to January 31, 1943. Effective March 23, 1943, a new order established maximum wholesale prices, including packaging charges, for various grades of eggs sold at specified delivery points—the prices being the same as those established in the previous order except for minor changes in differentials in a few cases.

D. VEGETABLE PRODUCTS

Fresh vegetables along with fresh fruits and greenhouse products, because they are normally subject to wide seasonal price fluctuations, were exempted from the price ceiling on November 23, 1941. A few months later, however, it became necessary to reimpose a ceiling on two vegetables, onions and potatoes. In the case of potatoes, prices had been relatively low in the basic period, September 15 to October 11, 1941, but when they had advanced rapidly during the latter part of January, 1942, the Board passed an order establishing the period February 2-7, 1942, as the basic period for determining individual wholesale and retail potato price ceilings. Subsequent orders provided an allowance of 5 cents per bushel per month to compensate for sprouting, rotting and shrinkage for each of the months of April, May and June, and extended the June storage allowance which might be added to maximum prices, to July 31, 1942. In April the maximum retail price for new potatoes sold between May 1 and August 31, 1942, was set at 5 cents per pound.

As a result of sharp increases in prices in certain parts of Canada during the fall, potato prices throughout Canada were frozen at the highest lawful prices prevailing in the period November 1-10, 1942, pending the working out of a more equitable and flexible order. On December 17, 1942, a comprehensive order established a new structure of specific maximum prices for the recognized kinds and grades of potatoes by areas to replace the former system of individual ceilings. For the whole of Canada, three separate zones, each with its own particular conditions of production, distribution (including differentials for transport within each zone) and supply, were recognized. A graduated scale of seasonal price increases was established for the balance of the present crop year, beginning in January and continuing to June, to cover storage losses due to waste, shrinkage and increased handling. In issuing the order the Board stated that while it regarded the seasonal increases indicated in the order necessary to storers and producers, it might find it necessary to prevent the full effect of these increases from being reflected in prices to consumers by taking further action through Wartime Food Corporation Limited or some other agency.

When the Board established wholesale selling prices, it was expected that normal market negotiations between shippers in the producing areas and wholesalers in the consuming areas would produce a differential between shippers' carload prices and wholesalers' maximum selling prices which would allow normal and reasonable handling charges to the wholesaler. Climatic and other unusual conditions during the weeks following the passing of the order served to produce a strong sellers' market, with the result that wholesalers were unable to obtain supplies at other than maximum prices. Since the Board was not prepared to force back prevailing prices to the shipper or grower, nor to permit an increase in consumer prices, it established a minimum and maximum spread between carload lots which the wholesaler buys and the smaller lots which the wholesaler sells. This spread will be attained by permitting the wholesalers' maximum selling prices to follow the seasonal course already prescribed (i.e. to increase by 10 cents per 75 lb. bag every four-week period from March 1st to June 1st) but at the same time limiting the increase in the price of carload lots to 5 cents per 75 lb. bag every four weeks until a spread of 15 cents has been established between wholesalers' maximum prices and the maximum prices for carload lots. This will allow the wholesaler to recover at least his handling and unloading costs.

VI. PRICE ADJUSTMENTS

Rigid application of the individual price ceiling for every purveyor of goods or services has not always been feasible. In applying price control a certain degree of flexibility of method has been necessary as particular solutions for particular problems have been worked out. With some commodities and articles

the problems of administering a price ceiling have appeared to be out of all proportion to the benefit obtained, and so their exemption from the ceiling has seemed the best alternative. In changed circumstances, however, it has at a later date been found desirable to reimpose the ceiling on certain of the exempted commodities. Only specified services, it will be recalled, were originally covered in the Maximum Prices Regulations, but as time progressed it seemed desirable to the Board to exercise its powers to include certain other services under the ceiling. In some cases the application of the ceiling to an industry or a line of business proved almost impossible without clarification and special definition of the ceiling regulations. Then in certain special cases, where prices were considered to be abnormally low during the basic period, or where unavoidable cost increases have occurred, adjustments in the ceiling prices have been authorized. Another problem has been that of goods not on the market during the basic period—seasonal, new and modified goods. Finally, problems concerning the prices of certain primary products have seemed to be best dealt with by setting a standard maximum price. A description of these various solutions to particular pricing problems is given in this section.

A. EXEMPTIONS

Exempting the sale of certain goods from the price ceiling regulations has been used as a means of price adjustment and supply maintenance, and in cases where it appeared that problems of administration would be excessive in relation to the importance of the commodity.

Some of the most important exemptions together with the reasons for the exemption are given below:

- (1) Sales, by the primary producer to the manufacturer or dealer, of live stock, poultry, fish, eggs, dairy products, honey, maple syrup (ceiling later re-imposed, *see* below), onions and potatoes. Control of prices at this level would be difficult owing to wide seasonal fluctuations in supply and prices, to regional differences, and to the large number of individual transactions. Maximum prices are maintained, however, at the manufacturers' and distributors' levels. For the same reasons transactions in many products between primary producers themselves are exempted from the ceiling.
- (2) Sales by any person of fresh fruit and vegetables and greenhouse products. These products are subject to wide variations in prices, size and quality. (A ceiling was later reimposed on onions, potatoes, bananas and oranges—*see* page 39.)
- (3) Sales of fur skins and garments made wholly of fur. These goods are of a highly seasonal character; the large number of grades and qualities make a ceiling almost impossible to ascertain; and the supply has been adequate to prevent undue enhancement of price.
- (4) Newspapers, magazines and periodicals, Canadian or imported. This exemption, to meet a special problem, was made in August, 1942, as a means of dealing with increasing costs and declining revenue in an industry where individual price increases or a general increase would have been equally hard to determine, because there is no common measurements of value, and where a subsidy was held incompatible with the freedom of the press.
- (5) Books and other printed matter, philatelic specimens, paintings and other works of art. These examples illustrate cases of goods not primarily essential, and goods which have been declared ineligible for subsidy, but of which it has not been desired to cut off the supply and where value is largely a matter of opinion and taste.

Even where prices are exempted, however, the Board still keeps a close watch on them under the provision in the Maximum Prices Regulations that "no one shall sell or offer for sale or supply any goods or services at a price that is higher than is reasonable or just". It is the Board's policy to prosecute in such cases whenever the circumstances warrant it.

B. CEILING RE-IMPOSED

In cases where prices of goods, originally exempted from the ceiling, have tended to get seriously out of line due to abnormal supply situations or other reasons, the ceiling has been re-imposed. The ceiling was re-imposed on the prices of onions, with January 5-10, 1942, as the base period, and in the case of potatoes with February 2-7, 1942, as the base period. During the year it has been necessary to take further action with respect to potatoes (*see* page 37). Two imported fruits, bananas and oranges, have been replaced under ceilings, bananas because of the abnormally short supply, and oranges in order to bring about desired price reductions (*see* page 46). The pricing method in both cases has been to limit the markups which may be added to laid-down costs. More recently specific maximum prices were set for bananas. In March, 1943, a ceiling was placed on the sale of maple syrup by the producer to the manufacturer or dealer.

A number of varieties of fish which were exempted from the price ceiling on all sales in December, 1941, were brought under a measure of price control in January, 1943, by placing a limit on the markups which wholesalers and retailers may charge. The varieties affected were lobsters, oysters and other shell fish, codfish (Eastern and Western), herring (including sardines), haddock, smelts, mackerel, lake halibut and all fresh water fish except salmon and other fish which inhabit fresh water only temporarily.

C. INCLUSION OF ADDITIONAL SERVICES

The Board has extended the ceiling to cover the following services in addition to the eleven originally included under the Maximum Prices Regulations: manufacturing processes performed on a custom or commission basis, such as the dyeing of fabrics, combing of wool, dyeing and dressing of furs, etc.; the services performed by optometrists and opticians; the laying of carpets, rugs and linoleums; and the developing and printing of photographic films and plates.

D. CLARIFICATIONS

In several cases it has been necessary to confirm and clarify application of the Maximum Prices Regulations—for example, the action taken with regard to used goods and moving picture films.

The pricing of used goods became an acute problem because of scarcity of such commodities as rubber tires, new metal products, burlap bags and glass bottles. Basic period prices were often difficult to ascertain, so in January, 1942, the Board appointed an Administrator of Used Goods with powers to fix or approve any specific or maximum price for any second-hand goods, including prices higher or lower than basic period ceiling prices. (Isolated sales by individuals are not affected.) The Administrator was also given wide powers of control over sales, deliveries and supplies of second-hand goods.

The method used in controlling the prices of used goods has been either to set specific prices or to allow dealers to charge only a limited percentage of the price of similar new goods. In a number of cases regulations were designed also to encourage conservation and to standardize the collection and resale of these goods through appointment of authorized dealers. Orders have been

passed respecting such used goods as rubber tire reliners and patches; bags and bagging; baskets, hampers and boxes; clothing; various kinds of bottles; steel drums and barrels; typewriters; stoves; and industrial and domestic sewing machines. (For a complete list of orders *see* Appendix E, Used Goods Administration.)

Clarification of the Maximum Prices Regulations and the manner of their application was necessary with regard to the rental and exhibition of moving picture films because of the transactions and trade practices peculiar to that industry. A large number of variable factors, such as grouping of feature products, run categories of theatres, etc., enter into the yearly contracts between distributors and exhibitors and into the general determination of price.

The Administrator of Services, by board order in February, 1942, was given control over and power to prescribe terms and conditions respecting admission prices, rental charges and distribution of product, and the use of premises not actually used on January 31, 1942, for the exhibition of moving pictures. In September, the Administrator outlined in an order the general regulations which had been developed in applying the price ceiling policy in this field. In this respect, terms affecting exhibitors cover changes of seating classification, added attractions, premiums and holiday matinee prices. Similarly, restrictions placed on trade practices and terms of sale have been designed to maintain distribution of the product and other conditions of contract as they had been established prior to or during the basic period.

E. ADJUSTMENTS IN ESTABLISHED MAXIMUM PRICES

The fact that prices at all levels and for all sellers were frozen simultaneously created a number of problems which have necessitated adjustment of some individual ceiling prices in order to relieve special cases of hardship. Certain other adjustments have been necessitated, either in individual ceiling prices or for an industry as a whole, to share or relieve the pressure of increases in costs since the basic period. (*See also* Section G. Standard Maximum Prices).

- (i) *Anomalies.*—One of the early problems arose in connection with manufacturers and distributors whose prices during the basic period were out of line with those of their competitors for the same commodities. It was provided that where it could be established that their prices were abnormally low in comparison with those of their competitors, adjustment would be made.

Most of the cases of anomalies in manufacturers' prices were handled by administrators' orders during the first six or eight months following the imposition of the price ceiling. Increases were made in individual manufacturer's prices of a number of products and were passed on to the consumer. For example, a knitting company which had sold sweaters during the basic period at a price based on the lower cost of off-shade yarns, which later ceased to be available, was permitted to raise its prices on sweaters.

Another example is farm machinery prices. Most Canadian farm machinery companies had made price adjustments of approximately 5 per cent prior to or during the basic period, but a comparatively small number had not. These were mostly companies importing from the United States; they had filed applications before the United States authorities for an increase in their U.S. prices (on which their Canadian prices were calculated) prior to the basic period, but their applications were not actually granted until after the basic date. Their prices in the United States were then raised from 5 per cent to 17 per cent. In view of these circumstances a price increase of not more

than 5 per cent was permitted, upon approval by the Administrator, for those companies which had not raised their selling prices since July 1, 1941.

The method of treatment of anomalies in wholesalers' and retailers' prices has depended on their importance. Where only a few prices were involved the retail or wholesale administrator authorized an adjustment without a formal order. It was specifically required, however, in the order in July which formalized policy with regard to wholesale and retail price adjustments, that all retail price adjustments be authorized in writing by the Administrator of Retail Trade and countersigned by the Chairman.

- (ii) *Adjustments to meet increased costs.*—Adjustments in prices have also been sought because the prices charged during the basic period were not sufficient to cover replacement costs and provide a reasonable markup or because costs have increased since that time. The policy which was applied throughout the first 12 to 15 months of operation of the price ceiling, apart from adjustments allowed to correct anomalous situations, was to maintain, to the greatest possible extent, the retail ceiling on all goods and to make adjustments, where necessary, in prices below this level. These adjustments, whether arranged through the Board or by manufacturers and dealers themselves with the approval of the Board, have been designed in such a way that cost increases would be shared equitably by the manufacturers and distributors with no change in retail price. Where this has proved too onerous, subsidies, usually at the manufacturers' level, have been arranged. Efforts have also been made to reduce costs as much as possible by means of standardization and simplification. The larger problems arising in this connection have been dealt with elsewhere in the report (see pages 21, 47 et seq.).

In February, 1943, Order No. 214, known as the Consumer Goods Order, was enacted outlining the procedure to be followed in dealing with pricing problems. This new measure makes no basic change in price ceiling policy, but on the contrary consolidates a number of previous orders and, taking advantage of the past year's experience, enables the Board to attain closer administrative control over the whole field of prices. It is designed as well to facilitate enforcement.

In following the procedure laid down in this order the considerations which underlie all action taken by the Board in regard to prices will be applied—namely, that everything possible must be done to prevent increases in consumer prices of essential commodities required for day to day consumption, and that adequate supply and distribution of necessary civilian good must be maintained. It is recognized, however, that in certain cases relief will have to be given to enable suppliers to recover uncontrollable increases in costs of production. The programme of standardization of lines and simplification of manufacturing and distributing processes will be pressed to the utmost. As a last resort, and after detailed examination of the merits of each situation, carefully controlled subsidies may be recommended to maintain the ceiling prices of consumer goods that are in every day use and form part of the real cost of living. Subsidies will not be recommended for supplies which are purchased at rare or infrequent intervals and absorb a very small part of the annual budget of even the lowest income group. In the field of durable goods the problem will be to apply the criterion of basic period values to new price fixations for articles either made of substitute materials or so changed

in character as to be essentially different from those sold during the basic period. In this field price adjustments may be granted to cover the actual increase in the cost of the substituted material.

F. PRICING GOODS NOT ON THE MARKET DURING THE BASIC PERIOD

Since certain consumer goods were not on the market during the basic period it has been necessary to lay down the principles by which their maximum prices would be established. These goods fall into two groups: seasonal goods which were out of season at that time; and goods introduced for the first time or changed significantly, i.e. apart from mere style factor, since the basic period. For the second group it has been necessary to formulate a pricing policy which would on the one hand prevent persons from increasing prices under the guise of selling "new goods" when in reality only a superficial change had been made, and which would on the other hand provide a standard for establishing maximum prices, in line with price ceiling policy, in cases of actual new or modified products. (Policy regarding the second group is discussed below under the headings "Similar Goods" and "Dissimilar Goods".)

- (i) *Seasonal Goods*.—In an early statement regarding seasonal goods the Board declared that the retail prices of goods coming into season in 1942 were not to exceed their 1941 prices unless it could be established that an increase was justified in order to bring them into proper relationship with retail prices for other goods sold during the basic period. It was recognized, however, that costs had been increasing since the previous manufacturing period and that this would affect all manufacturers. Provision was therefore made that the increase which had occurred between the spring and summer and the fall of 1941 might be added to manufacturers' prices to bring them up to the basic period level.

In March, 1942, this policy was made more definite by specifying the increases which would be allowed in manufacturers' prices for a published list of seasonal goods including summer clothing, sportswear and equipment, summer furniture and furnishings and a number of miscellaneous items. Before a manufacturer could increase his prices, however, he had to file with the appropriate administrator the proposed selling price of the article, the maximum price for the 1941 season and his cost sheets for 1942, and the administrator had power to prohibit or limit any proposed increase. In pricing these goods, wholesalers and retailers were allowed to add to their laid-down cost the markup normally obtained on similar goods.

- (ii) *Similar Goods*.—Many of the goods coming on to the market for the first time soon after the introduction of the price ceiling were not substantially different to those sold during the basic period, but the changing conditions affecting raw material supplies and methods of manufacture have resulted in greater differences since that time. The criteria of similarity have gradually shifted since the early period from a consideration, both of utility and of materials and standards of workmanship, to a consideration solely of utility and function. The policy which has applied throughout has been that such goods cannot be priced for sale at a higher price than the maximum existing for the product to which they are similar.

Under an order in July, 1942, the factors both of materials and utility were to be considered by manufacturers or importers when determining whether certain goods were similar to goods formerly sold, but this order provided no centralized control over such prices. The recent order in February (No. 214) provides that where a manu-

facturer produces goods which are similar in usefulness, durability, serviceability and intrinsic worth to those to which maximum prices now apply, his maximum price for such similar goods is to be the same. Pricing procedure in this case now requires filing with the appropriate administrator particulars showing this maximum price, descriptions of the goods concerned and particulars wherein they are similar. The goods may then be sold at this price and it will be the lawful maximum price unless the administrator directs otherwise by writing within sixty days. The same procedure applies also with regard to similar goods sold by importers and wholesalers and for all distributors with regard to goods not formerly sold by them but which are identical to goods sold by their competitors.

- (iii) *Dissimilar Goods*.—New or modified goods which cannot be classified as similar goods come under the heading of dissimilar goods. The principle first applied to the pricing of such goods was that no merchandise can be priced for sale at a price higher than would have been appropriate if such goods had been sold in the basic period, having regard to the retail price structure at that time and prices actually charged for goods of the nearest similar classification and intrinsic value.

The policy as formalized in July, 1942, again stated that prices were to be in appropriate relationship to those of the most nearly comparable products sold during the basic period, and that the basis of comparison in pricing these new goods was to be respective utility, materials, etc., rather than relative cost of production or sale. All orders regarding the pricing of new goods for a whole industry (for example, cotton felt mattresses which have replaced spring filled mattresses) have required that manufacturers file with the commodity administrator concerned detailed statements of the cost of production in addition to full descriptions of the new and old articles.

Under the February, 1943, order regarding maximum prices of consumer goods it is required that manufacturers make application for price fixation whenever specifications of or materials used in goods are changed so that the goods are dissimilar in usefulness, durability, serviceability or intrinsic worth to goods formerly produced. The maximum price for the manufacturer is to be fixed by the commodity administrator, and the Administrators of Wholesale and Retail Trade are to fix markups which may be used by wholesalers and retailers in pricing these goods. Maximum prices will be established in line with the principles laid down in the February order and discussed in Section E. (ii) (*see* page 41).

G. STANDARD MAXIMUM PRICES

In dealing with the problems affecting a number of primary products, generally characterized by a confused price situation and aggravated in some cases by increased costs, the Board has at different times established standard or uniform maximum prices in the place of individual ceilings. Allowance is usually made for pronounced regional differences in supply and price level, and for transportation costs. Standard maximum prices have been established on a wide range of primary products, notably food items where the price has been fixed at wholesale or processors' levels, and for many basic products going into industrial processes. There have also been a number of cases where maximum prices have been established at the consumer level.

This method of price control as applied to several agricultural products is described in Chapter V (see pages 33-37) and as applied to grains and certain feed ingredients, pulpwood, timber and fuelwood, is described below.

- (i) *Grains and Feeds*.—The Canadian Wheat Board, acting as Administrator for the Wartime Prices and Trade Board, has declared maximum prices, at specific points, for oats, barley, rye, flaxseed, corn and screenings. Allowance is made for transport costs and handling charges in determining ceilings at other points. A maximum charge has been set for recleaning wheat, oats, barley, rye and flaxseed. The Canadian Wheat Board has also made provision for premiums to cover diversion and selection for special use in the case of these coarse grains and wheat.

In August, 1942, in order to maintain ceiling prices on flour and feed for domestic use, special arrangements were made by Orders in Council to permit millers and feed dealers to obtain wheat at prices appropriate to their ceilings. An order has been passed by the Wartime Prices and Trade Board setting forth the formula by which feed dealers are to establish maximum prices for feed grain in accordance with rebatable amounts being paid by the Government of Canada, i.e. either the drawback on wheat or the portion of the freight paid under the freight assistance policy. A somewhat similar order issued in March, 1943, clarifies the pricing of wheat millfeed.

Specific wholesale prices were set in June, 1942, for dehydrated alfalfa meal produced in the Province of Ontario from the 1942 crop; retailers were allowed to add the increase in cost to them to their maximum prices and adjustments were allowed in the maximum prices of commercial mixed feeds (subject to a limit of 50 cents a ton) made in part from such meal. Uniform maximum prices have also been set for fish meal and certain animal by-products used for feed, and for linseed oil and oilcake meal. In the case of selected high vitamin fish meal products, maximum prices have been specified in order to promote the manufacture of products containing significant quantities of vitamins important in livestock and poultry feeds.

- (ii) *Pulpwood*.—The first action with regard to pulpwood was to change the ceiling date in order to arrive at suitable maximum prices, the objective being to keep pulpwood prices in line with prices of lumber. The period July-December, 1941, was set as the basic period for pulpwood of spruce, balsam, jack pine or poplar, either in the form of cordwood or logs, for domestic consumption east of Alberta. Agreements for sales of pulpwood of this type were made subject to the Timber Administrator's approval and licences were required for export.

Later it was found desirable to fix maximum prices for the various kinds and grades by separate orders relating to the different provinces. Cutting pulpwood is a seasonal operation and these orders, establishing higher prices in order to encourage production, were passed prior to the making of contracts for 1942 production. The orders specified maximum prices per cord for producers (farmers or settlers) and required that maximum prices for operators were to be fixed by the Administrator and were not to exceed producers' prices by more than 15 per cent.

- (iii) *Timber*.—Maximum prices for timber products were first specified in the summer and fall of 1941 by the Timber Controller of the Wartime Industries Control Board. Later, acting in his capacity as Administrator of the Wartime Prices and Trade Board, the same official passed

a series of orders designed to stabilize prices and encourage production. Certain upward revisions have been allowed for manufacturers and wholesalers on a number of products with only minor effect on retail prices.

- (iv) *Fuelwood*.—The control of prices of fuelwood has been a matter of considerable importance, and also one of some difficulty, since the trade was not well organized and had no stable price structure. Preliminary investigations were made in Quebec and the Maritime Provinces with the assistance of the Dominion Forest Service and the Department of Mines and Resources, and a number of regional orders were promulgated, setting maximum prices for certain localities on the best estimate of the average basic period prices ruling therein. Later detailed investigations have been made and maximum prices have been set for additional localities so that virtually the whole of Canada is now covered. In addition, as a result of re-investigation, certain of the original orders have been amended to determine prices at more appropriate levels consistent with basic period prices and conditions of supply. In addition, maximum prices have been set for sawdust in the Vancouver and Victoria areas of British Columbia, where it is used extensively for fuel and where serious shortages have occurred. (For areas covered by Fuelwood Orders *see* Appendix E, Coal Administration.)

VII. REDUCING THE PRICE OF CERTAIN BASIC FOODS

Although the application of the price ceiling at the end of 1941 was effective in checking the strong inflationary trend then in progress, some prices, particularly those of staple foods, continued to creep upward. Between October 1, 1941, and July 2, 1942, the cost of living index rose by 2.4 points, necessitating the payment of an increased cost-of-living bonus of 60 cents a week. Of this rise over 90 per cent occurred in the food index. Four months later, on November 1, 1942, the index had risen by another .7 points and it appeared probable that before long a further increase in the cost-of-living bonus would become necessary. (The bonus is increased or decreased at intervals of three months provided that the cost-of-living index has moved up or down by at least one full point since the date of the last bonus re-calculation.)

Increases in the bonus tend to raise production costs. To some extent increases in industrial costs are met out of the public treasury either because the industry is working directly for the government or because it is subject to the Excess Profits Tax. For other groups increased costs become the basis of application for increased prices which, if granted, increase other people's costs and, if not, create a widespread demand for subsidies which may well be very difficult to administer. Successive increases in the cost-of-living bonus, therefore, are a source of danger to the government's anti-inflationary policy, and at best provide a temporary and inadequate protection against increases in living costs.

On December 3, 1942, the Minister of Finance announced that the government had decided on direct action to bring the cost of living at least part way back to the level of the basic period. By the payment of subsidies and/or remission of taxes and duties, the retail prices of certain basic articles of food were to be lowered with the object of reducing the total cost of the consumer's budget. There was another important reason, in addition to those mentioned above, for undertaking the policy of maintaining prices. A rise in the cost of living affects everyone, whereas certain important groups—small proprietors,

farmers, pensioners, etc.—do not receive the cost-of-living bonus. Hence greater equity is obtained by checking the rise in the cost of living than by paying the bonus. As stated in the announcement:—

“It (the new policy of subsidies) meets the problem in a way which does not create other problems. It gives relief, not to some, but to all. That we are prepared to make this decisive attack on increases in the cost of living may be taken as evidence of the importance which the government attaches to the objectives of the price, wage and salary policy . . . The government re-affirms its policy, not as a fixed defence against inflation, but as a developing attack on it, using such weapons as are suitable to the conditions faced. The government proposes to see this policy through.”

Milk, oranges, tea and coffee were the articles selected for the price reductions. A number of factors influenced this choice—the importance of the articles in day to day consumption, the effect of a reduction in their price on the general cost of living, and the administrative feasibility of reducing their prices. It was important to choose commodities commonly and frequently used in the average household. Foodstuffs, particularly those selected, meet this criterion. The effect of the reduction in their prices was to move back the total cost of the consumer's budget to about the level prevailing at July 1, 1942.

Milk, a significant item in the average consumer budget because of its nutritional value and its importance in children's diets, had increased in price only in a few markets, and the reduction in its price served as a means of offsetting increases in other prices which could be offset directly only by complex administrative procedures. Milk is, moreover, a standardized product already subject in most cases to provincial control and it could be assured that the full price reduction would be received by the consumer. Oranges, also important from a nutritional standpoint, had not, up to that time, been subject to the price ceiling (*see* page 38) and had increased considerably in price. Tea and coffee are also standardized products, widely consumed, and regarded as necessities by most people.

To ensure that the consumer would receive the entire benefit and to make the plan practicable, consideration had also to be given to the effectiveness and cost by which the various methods—subsidy, remission of duties or taxes, or government bulk purchasing—could be used in relation to these commodities, compared with other commodities.

Amount and Method of Reduction

The price of *fluid milk* sold to consumers, either at retail or wholesale, was reduced by 2 cents per quart with proportionate reductions for other quantities. Sellers are reimbursed at the same rate for the quantity actually sold, the payments being made by Commodity Prices Stabilization Corporation Limited through the chartered banks at the end of each calendar month.

The seasonal import duty and the war exchange tax on *oranges* were removed in order to reduce import prices approximately to basic period levels. The effect of this was offset to some extent by an increase in the price of oranges f.o.b. shipping point and it became necessary to put into effect the provision made for a subsidy in the event of increased import costs. Distributors' selling prices are maintained in appropriate relation to the reduced import prices by an order providing for the addition of basic period markups, not to exceed specified maxima.

The maximum prices for *tea* were reduced by 10 cents per pound, for roasted *coffee* by 4 cents per pound, and for green coffee by 3½ cents per pound, with

appropriate reductions for smaller quantities. The reduction took place at all levels of distribution. The Commodity Prices Stabilization Corporation Limited, which controls all supplies of tea and coffee, will maintain the price to suppliers at a level enabling them to sell at the reduced prices. Retailers and wholesalers were compensated by the Corporation for the reduction in selling value of stocks of tea and coffee on hand at December 5, 1942.

Reductions in Other Prices

There have been two other reductions in food prices to date not forming part of the original price reduction programme.

Early in May, 1942, bananas, which had been exempt from the price ceiling as fresh fruit, were brought under control and fixed maximum prices set. Seven months later these prices were reduced, the reduction having been made possible by the government's removal, effective December 16, 1942, of the customs duty, war exchange tax and special excise tax on bananas.

At the same time that butter rationing was introduced, maximum prices of *creamery butter* were reduced and provision made against any further increase. Wholesale prices were generally reduced to about the level of October 30, 1942, wiping out the seasonal increases which had taken place on November 1, 1942, and December 1, 1942, and corresponding reductions were made in maximum retail prices. (See pages 32-3.)

Effect Upon Cost-of-Living Index

As a result of these price reductions, together with some seasonal price movements, the cost-of-living index declined between December 1, 1942, and January 1, 1943, by 1·7 points to 116·2 (August, 1939=100) only ·8 points above the level of November 1, 1941.

VIII. SIMPLIFICATION AND CONSERVATION

The contribution of the simplification and conservation programme to the maximizing of civilian production under the price ceiling has already been indicated in Part II, Chapter III (*see* page 21). Its essential purpose is to reduce the variety of types of goods produced and services rendered so as to employ fewer resources in the production and distribution of the total supply. It involves mainly the elimination of "frills," and concentrates production on those goods and services giving the maximum utility. In other words, limited supplies of materials, labour, power and transportation facilities are made to stretch as far as they can.

In practice most of these programmes will simultaneously serve two or three different ends. The reduction of the number of lines produced saves labour, for less time has to be utilized in changing the machinery from one line to another, and it saves materials, for the simplified product will provide the same, if not greater, utility with less material, and the fewer lines will mean that lower inventories are needed with less material lying idle at any one time on distributors' shelves. Restrictions on packaging and transportation also save materials (paper products, gasoline, and rubber) and labour. All these regulations, moreover, tend to reduce expenses. Smaller inventories mean lower carrying charges, and the saving in manufacturing and distributive labour and in materials reduces costs all along the line. The time may come, of course, when the need to curtail total output because of scarcities of materials, labour or power will increase unit costs in certain fields, but every step is taken to reduce costs by other methods.

A. CLOTHING AND FOOTWEAR

An illustration of reducing operating costs through simplification is provided in the case of leather footwear. It was noted in a previous section that rising costs in the industry had been met in part by "sharing the squeeze" and in part by payment of a subsidy. It was later possible to reduce the subsidy as a result of certain economies achieved in the manufacture and sale of leather footwear. The many different styles, sizes and colours which were responsible for the high manufacturing costs were reduced in number, and certain wasteful sales practices were eliminated. A further step in the programme of economies and simplification for the industry was taken in the fall, primarily for the purpose of conserving materials and man-hours, and with a view to decreasing the necessity for subsidy payment.

In such industries as knit goods, work clothing, fine clothing, men's and boys' furnishings, women's, misses' and children's wear, etc., a large number of extensive conservation and simplification regulations have been applied. Many luxury items, such as men's and women's evening clothes, women's ski suits, jodhpurs, parkas, hostess gowns, etc., may no longer be manufactured. Wool linings have been generally eliminated. The simplification orders provide in detail for the elimination of a great number of conventional but wasteful or unnecessary features of clothing, and for limitations on the dimension of garments and on the styles which are permitted. In general, styles which require "cloth-on-cloth," which have no special function in relation to serviceability, or which are needlessly extravagant in the use of material, are no longer allowed.

In certain cases it has been necessary for the Board to establish control over the use of raw materials. Among textile materials wool is the notable example. The industry had achieved a considerable saving in wool by utilizing greater quantities of wool waste and substituting other materials such as cotton and staple rayon fibre, and by re-designing cloths and reducing their weight. Greatly increased demands for wool for military cloths and blankets during 1942, and ocean shipping problems, however, made drastic conservation measures necessary.

In April, 1942, a wool conservation order limited the weight of raw wool which could be put into process to the following percentages of the amount used in 1941:

- (a) On the worsted or woollen system in the manufacture of carpets, rugs and other floor covering, 15 per cent;
- (b) On the woollen system for the manufacture of yarn, cloth, blankets and felts, etc., 20 per cent;
- (c) On the worsted system in the manufacture of yarns, and cloth, etc., 25 per cent;
- (d) On the cotton system for the manufacture of percentage yarns, 25 per cent;
- (e) On any and all other systems in the manufacture of materials under such other systems, 20 per cent.

In September, 1942, the amount of wool which could be used for the manufacture of carpets, rugs or other floor covering was reduced from the 15 per cent quoted above to 10 per cent. An order issued in June, 1942, provided that after August 1, 1942, no weaver or spinner could put into process for civilian production any fabric or hand knitting yarn containing wool, unless a specific permit had been obtained.

B. PAPER PRODUCTS

A variety of simplification measures have been applied to the manufacture of finished paper products. Specifications have been laid down for types and

grades of corrugated and solid fibreboard cartons. Stocks of cardboard for folding and set-up boxes have been placed under control, and manufacture has been limited to certain types and sizes. The grades and thicknesses of paperboard for shipping cases, folding cartons and set-up boxes have also been restricted. The manufacture of sulphite converting paper (tissue, waxing, bag, wrapping and packaging tissues) has been limited as to weight, grade, finish, and colour.

Simplification measures have been extended to the packaging of certain products, such as stationery, tobacco, confectionery, and bread. Certain types of fruit and vegetable baskets have been prohibited. The manufacture of paper bags has been limited to specific types and sizes.

Similar restrictions have been placed upon the manufacture of different types and kinds of paper used in the office and the home. Styles and sizes of paper have been specified for use in the manufacture of students' scribblers, stenographers' notebooks, napkins and toilet paper. Sizes, weights and colours of paper have been specified for the making of such types of paper as rag bond, rag ledger, book and litho papers and duplicating papers. Controls have been placed over the stocks of book, writing, bond and white specialty papers. A secondary finish has been prohibited in the manufacture of certain papers, including uncoated book, litho and offset papers, writing, bond, stationery and sulphite converting papers. Some types of greeting cards have been banned. Grades, colours, sizes and weights of blotting papers have been stipulated. Sizes and types of envelopes have been specified.

C. NEWSPRINT

During the fall of 1942 newsprint output in Canada was cut by approximately 10 per cent. The primary factor necessitating curtailment was the need for electric power in the war industries of the St. Lawrence and Southern Ontario regions, where newsprint mills are heavy consumers of electric power.

Until recently, such measures as inter-connection of systems, the cutting down of peak loads, and withdrawal from secondary uses had met the situation. In the autumn of 1942, however, there was a deficit estimated at 400,000 h.p. in the "power-shortage areas", of which only some 240,000 h.p. could be saved by curtailment of domestic and commercial uses. The remainder had to be made up from industry and especially from paper mills. At the same time there was a need to divert labour and timber from pulpwood to sawlog production in view of the critical lumber situation in both Canada and the United States.

As a result plans were made on a continental basis for curtailment of operations in the paper industry restricting output to the average of the 6-month period April-September, 1942, effective November 1, 1942. The Newsprint Administrator was authorized to allocate orders among manufacturers and "to effect a distribution of the benefits and burdens of such allocation".

The curtailment scheme was later extended to production in 1943. During any quarterly period in 1943 manufacturers are allowed to deliver in Canada or in the United States not more than 90 per cent of three times their average monthly deliveries for the period October 1, 1941, to March 31, 1942. Controls have also been placed on inventories and sales. Details of a compensation plan for allocated newsprint have also been determined. To ensure an equitable distribution of the reduced output, distribution of print paper has been placed on an allocation basis, paralleling similar action taken in the United States. The allocation plan provides for a system of permits and quotas to be issued by the Administrator of Publishing, Printing and Allied Industries.

D. METAL PRODUCTS

The need to conserve steel and non-ferrous metals has been the principal purpose of simplification measures applied to manufacturing products using metal. In many cases, in fact, orders limiting the amount of metal available for civilian use have been issued from the Department of Munitions and Supply, in which case the function of the Board has been to ensure that the amount available is put to the best use. The reduction in number of lines, however, has also served to reduce manufacturing costs and often inventory carrying charges.

Heating and Plumbing Equipment.—Restrictions have been placed upon the manufacture and in certain cases upon the use of all types of heating and plumbing equipment. The use of copper and brass in plumbing equipment has been confined to only specified types, grades and sizes. The use of other metals has been restricted in the manufacture of range boilers, furnaces of various kinds, bath tubs, humidifiers, etc.

Restrictions on the use of metal and on output have been supplemented by various simplification measures designed still further to conserve and ensure economical use of materials and also reduce costs. Among the many items covered by this programme have been cast-iron boilers and radiators; boilers, heaters and hotwater tanks; pumps, fittings, accessories and parts; cast iron soil-pipe and fittings; and surface heating coils. By reducing the sizes and varieties of cast iron soil-pipe and fittings from 1,250 to 360, a considerable saving of metal was achieved. In the radiator field, over 1,000 varieties were eliminated—84 per cent of the total number.

Metal Containers.—Controls over the production and use of metal containers of all types have been established in order to conserve steel, tin and other critical materials. Many commodities are no longer packed in tinsplate containers because they do not require tinsplate or because the product is regarded as non-essential. The number of sizes and shapes of containers used has been reduced to the minimum and small size cans have been eliminated where the cubic capacity is small in relation to the area of tinsplate used. Any product which can be preserved without the use of any container, such as beans, carrots and apples, and any product which can be packaged in a substitute container such as glass, fibre or wood, is no longer packed in metal containers. Composite containers made of fibre with metal tops and bottoms are being used wherever possible, while plastic closures are being substituted for metal closures.

Electrical Supplies.—Various types of electrical supplies and equipment have been placed under restrictions of one kind or another. For example, the kinds of metal and their use have been severely limited in the manufacture of residential lighting fixtures, and distribution has been placed on a certificate of need basis. In another case, specifications have been laid down for the manufacture of sectional switch and outlet boxes and covers, thus eliminating 95 different types. In addition, the Canadian Engineering Standards Association has approved the use of one gauge lighter steel for all electrical enclosures, resulting in a saving of about 300 tons of steel per year. To take one more example—in the manufacture of power and distribution transformers, certain rated capacities for each voltage class have been specified and civilian sales are subject to authorization of the administrator.

In April, 1942, the Board introduced strict control over the use of telephone services and placed certain metals used in telephone services under a priority system. Each supplier of telephone services is required to assign its plant, equipment and facilities according to the following priority list:

- (a) Armed services, munition plants, government and other services related to the war programme;

- (b) Services connected with public health and safety;
- (c) Other essential industrial and commercial requirements;
- (d) Other needs.

Wire Products.—Restrictions in this field include prohibitions on the manufacture of stranded steel clothes line wire and on certain types of barbed wire. In the case of barbed wire, production of the specified types for each 12-month period following July 1, 1942, has been limited to 60 per cent by weight of the average yearly tonnage sold in Canada during 1937, 1938, and 1939. Production of wire screen cloth has been limited to 60 per cent of the yearly average from July, 1940, to July, 1942. Certain types of screws, bolts, and nuts can be made only in "stock production sizes". Even hairpins and bobbins have been brought under restrictions as to the amount of metal which may be used.

Agricultural Implements.—Production of agricultural implements has been made subject to increasingly restrictive quotas for various types and kinds. Since production is restricted in the United States (the source of various raw materials, component parts and sub-assemblies used in Canadian production) it has been necessary to co-ordinate the regulations of the two countries.

Early in 1942 the production and import of farm machinery and the use of materials in the production of attachments and repair parts was limited to designated percentages of the quantity produced or imported in 1940. The percentages ranged from 50 per cent for potato planters and some types of ploughs to 200 per cent for milking machines and cream separators, and 140 per cent for materials used in attachments and repair parts. Provisions were made for conservation of materials and planning of production with reference to the relative urgency of different needs and a proper assortment of different types of equipment. Certain credit restrictions were placed on the purchase of farm equipment to ensure that essential requirements would be met and to encourage the fullest use of existing equipment.

In April, 1942, the use of a variety of metals and rubber was banned in manufacturing farm implements except where the materials were essential to the efficiency of the machine—the purpose being to encourage the use of more wood and less metal. A month later a prohibition was placed upon the exhibition and advertising of farm machinery at fairs.

Early in the fall of 1942 further restrictions were imposed on the manufacture and importation of farm machinery and equipment for the year November 1, 1942, to October 31, 1943, with respect to types and sizes with specified quotas.

It was originally estimated that, for 1943, machines available from Canadian production would be only 25 per cent (tonnage) of the volume available in 1940; for repair parts the estimates were 150 per cent and attachments 40 per cent. More recently the production to be permitted has increased slightly to take care of the need for special types of machines and to bring Canadian quotas more in line with the United States programme. The plans, therefore, call for production of farm machinery at 32 per cent of 1940 levels, and of repair parts at 165 per cent. In addition, a simplification programme has reduced the number of types of farm machinery from 435 to 193.

Following the new restrictions in the industry, a system of rationing by permit was set up for the sale of new farm machinery and equipment. The ration plan, which became effective October 6, 1942, calls for the filing of essentiality applications to be filled out by the farmers, countersigned by the local dealers, reported on by the branch managers of the various implement companies and finally approved by the Board through its regional offices. Local ration offices—14 in all—have been established across Canada by the Administrator of Farm Machinery, and in each place the local ration officer is assisted

by two other individuals acting in an honorary capacity—one being a representative of the Provincial or Federal Department of Agriculture and the other a farmer. A few types of machinery and equipment are exempt from the ration scheme, the most important being attachments and repair parts.

While imports of farm machinery account for some 50 per cent of the total normal requirements, the allocations made by United States to Canada involve a diminution in supplies exactly the same as the United States' authorities apply in their domestic field. Export quotas have been set at a level involving the same reduction from the 1940 base as the one applied to domestic use. The 1942 export tonnage was, therefore, some 42 per cent of the 1940 level (25 per cent for machines; 150 per cent for repair parts). Exports to Britain were an exception to this, being 83 per cent of 1940 levels.

Office Machinery and Furniture.—The production and sale of office machinery and office furniture and various articles of household furniture have been severely curtailed. Following restrictions on the manufacture of finished office machinery and sets of parts in the United States, sales of typewriters and other office machinery in Canada were put on a priority basis. In addition, total sales of all typewriters new and used were limited to 65 per cent of 1941 sales. Subsequently restrictions were tightened. All sales and deliveries of office machinery are now subject to written permission; typewriters manufactured after December 31, 1932, may now be sold only to the armed forces and Dominion Government departments, and to industrial concerns engaged on essential war work only under written permission.

Following an order issued by the Department of Munitions and Supply prohibiting the use of metal in the manufacture of filing cabinets and other office equipment, the Board passed an order freezing the total number of designs of office furniture and making new designs subject to approval. Detailed specifications have been laid down regarding designs and materials which may be used in the manufacture of office furniture and equipment for the use of departments and agencies of the Dominion Government.

Other Metal Products.—In addition to the various consumer goods noted above, more than 600 miscellaneous manufactured goods have been listed in which the use of any metal (except gold or silver) has been banned. The list ranges from bird cages and soap dishes to curtain rods, flagpoles and pleasure boats. Under separate orders, the use of metal has been prohibited in the manufacture of windows, venetian blinds, fixtures for luggage bags and parts for pencils. The use of metal shafts in golf clubs, ski poles, fishing rods and badminton rackets has been banned. Under simplification orders covering whisks, brushes and mops, metal rings and handles have been eliminated. Many lines of jewellery have felt the effects of metal conservation orders, the more notable being the prohibitions which have been placed upon the use of Britannia metal and of platinum, palladium, rhodium or their alloys in the manufacture or assembly of various articles of jewellery. The manufacture of silver-plated hollow-ware is subject to permit by the Administrator of Jewellery.

E. RUBBER PRODUCTS

The use of rubber and rubber products in civilian manufactured goods has been brought under various simplification and curtailment measures. The use of elastic goods in various types of clothing has been limited to 50 per cent of normal consumption, and for certain types of clothing, such as girdles and corsets, detailed specifications have been applied respecting length and width of elastic materials used. All types of rubberized clothing including medical garments have been subject to drastic simplification orders. The use of rubber in the manufacture of flexible electric cords has been severely curtailed.

Many of the restrictions placed upon metal using articles have also resulted in conserving rubber—reductions in the output of agricultural implements is an obvious illustration. In the field of motor vehicle transportation, various restrictions have been applied with a view to conserving rubber as well as oil, gasoline and motor vehicle equipment.

F. TRANSPORTATION

In an increasing number of cases specific restriction measures have been necessitated by not one, but a group of shortages converging on a particular industry or service. The transport industry, including urban retail delivery systems, has felt the concentrated effects of scarcities of steel, rubber and labour. Some of the major restrictions on transport services have been applied by the Transit Controller in the Department of Munitions and Supply, especially with respect to providing essential transportation for war workers and the armed forces. The Administrator of Services for the Wartime Prices and Trade Board is in general responsible for the control of delivery services and highway trucking, although several of the commodity administrators have also placed restrictions on delivery services, etc., with a view to reducing costs and conserving scarce materials and equipment.

The limits placed on the amount of gasoline available for passenger automobiles conserve not only gasoline and oil but also motor vehicle equipment and supplies. Since owners of trucks were not limited in the amount of gasoline they could obtain, the Wartime Prices and Trade Board placed certain regulations on the use of trucks with a view to restricting consumption of rubber, gasoline and oil, and ensuring that trucking facilities would be available for taking care of essential movements of goods until the end of the war. One such regulation provides that no person, except with a special permit, should operate a truck for the transportation of persons other than the driver himself and any assistant necessary to load or unload goods. In effect, this regulation bans the use of trucks for transporting people to sports events, picnics and other entertainments. No special permit has been required in regard to passengers on trucks making necessary hauling trips, and individual permits have been freely granted to farmers and other residents of rural districts to use their trucks to transport themselves and members of their families, as well as any employees or neighbours, on trips for essential purposes, when other means of transportation have not been available.

Another regulation prohibits private trucks or trailers from operating more than 35 miles from their base without a special permit. A careful study had shown that a considerable amount of light loading existed and the amount of dead mileage run was excessive because of crosshauls and a disproportionate number of haulers in relation to the amount of goods to be carried. In granting exceptions to this restriction, consideration has been given to (a) the essentiality of the service or of the goods to be carried; (b) whether or not the use of some alternative means of haul would unduly increase the shipper's or the consignor's cost of such essential goods; and (c) to what extent return loads would be obtainable. According to a conservative estimate, the effect of the order has been the elimination of at least 100,000,000 truck miles per annum. For example, in the ice cream industry in Ontario, between 60 per cent and 70 per cent of the mileage previously run has been saved without in itself affecting the volume manufactured. Considerable savings have been achieved by the elimination of cross deliveries of brewery products between certain sections in Ontario and Quebec.

Severe restrictions have been placed upon sales practices and deliveries of goods with a view to eliminating unessentials such as delivering small parcels, picking up goods for exchange or refund, etc. Similar restrictions have been

applied to wholesale deliveries. Restrictions have been placed upon deliveries of bread and bakery products; deliveries by launderers, cleaners and dyers; trucking of milk and cream; and deliveries of ice. In December, 1942, the Board established a preference rating for motor vehicle repairs, the classes being, roughly (1) military, (2) commercial, and those vehicles for which a gasoline ration of over "AA" has been issued, and (3) other vehicles.

G. COAL

In general the greatly increased requirements for coal were met during 1942, although acute shortages developed in certain areas, notably in Vancouver and certain parts of Alberta. With the falling off of British imports, owing partly to the lack of shipping, it was necessary to arrange for much heavier shipments of both bituminous and anthracite coal from the United States. Through close co-operation with the Solid Fuels Co-Ordination Branch in Washington, and with the Canadian Shipping Board in Canada and industrial users, a regular flow of supplies has been maintained. Considerable difficulties have been encountered in keeping up domestic coal production, especially owing to the loss of many miners to other industries and the armed services, while at the same time there has been an increasing demand for coal for industrial, railroad, and bunker use. Working in close co-operation with National Selective Service and other government agencies, the Coal Administration has made some progress in stabilizing the labour supply.

Shortages of other types of fuels, namely, oil, natural gas and fuelwood, have strained supplies of coal in certain areas. Following an order by the Power Controller for the removal of gas-burning equipment from domestic furnaces and non-essential industries in southwestern Ontario, it was necessary to make provision for extra supplies of coal in these areas. Extra supplies were also arranged for consumers in the Hamilton area following a gradual diversion of coke to increasing blast furnace operations in Hamilton and Sault Ste. Marie. Coal shortages developed in certain parts of Alberta and Vancouver following conversion of oil-heating equipment to coal on the Pacific Coast and a general shortage of fuelwood supplies in the Vancouver area. To meet the coal shortage in part, shipments of Alberta coal were diverted to British Columbia, while mine operators in Alberta, through financial assistance and otherwise, were encouraged to extend operations. In areas where shortages were acute, the Coal Administration arranged for supplies from other areas.

To meet transportation difficulties during 1942-43, the Coal Administration encouraged, by means of an intensive publicity campaign and by arranging for easier credit terms, the early stocking of fuel by household consumers. The campaign resulted in an increase in retail sales of 30 per cent between April and October, resulting in the release of transportation facilities for the heavy fall and winter traffic and in maintaining a more constant level of production at the mines. A fuel economy campaign has been launched and educational work is being done to enable consumers to conserve the use of coal.

The problem of fuelwood supplies in certain areas, notably on the Pacific Coast and in the northern section of the Province of Quebec, has occupied considerable attention. Anticipating an acute shortage in the winter of 1943-44 unless appropriate action is taken, the Board has requested provincial authorities to bring the matter to the attention of municipalities. The Board suggested that a survey of the supply situation be made as soon as possible, that municipal authorities co-operate with the trade by establishing wood yards, etc., and that "special action" be taken in districts where such appears necessary.

In order to conserve petroleum coke for use in essential industries such as aluminium, electrode and abrasive production, all transactions have been placed

under a permit system. Substitutes for petroleum coke are available for domestic use. In March, 1943, in order to bring all fuels under a single jurisdiction, the Coal Administration (including fuelwood) was transferred to the Department of Munitions and Supply, which already had control over oil, gas and electric power.

H. RESINS, OILS AND FATS

The cutting off of supplies from the Pacific was responsible for various conservation measures affecting the use of natural varnish resins, shellac, and tung and oiticica oils. Stocks of resins have been placed under government control and certain uses prohibited, for example in barn paint, freight car paint or road marking paint. A production quota of 70 per cent of 1940 has been set for paints, varnishes, lacquers and other protective coatings, linoleums, oil cloth, etc. The use of shellac has been limited to certain purposes, and within some of the approved categories the amount which may be used has been reduced. The use of tung, perilla and oiticica oil has been reserved for such essential uses as the processing of outside coatings, and linings for food containers. (Dehydrated castor oil and synthetic resins are being developed as substitutes.)

Supplies of edible fats are available in Canada in the form of butter, lard and shortening, but it has been necessary to enforce a strict allocation of remaining reserves of oils which are in critical supply (cocoanut, chinawood, etc.) To assist in meeting the needs of the United Nations, a nation-wide salvage campaign has been instituted with the aim of recovering millions of pounds of fats. Facilities have been provided for the collection of these fats from householders, operators of hotels, butchers, slaughterers and salvage committees. Recently an order was passed requiring the removal at the time of slaughter of kidneys and certain internal fats from cattle slaughtered for sale as beef.

Several specific controls have been applied to certain domestic oils and fats with a view to regulating production and conserving supplies. Processors of marine animal oils have been required to file monthly statements of production and sale and to obtain a permit for all shipments. The processing of feeding oils for livestock and poultry consumption has been limited to four types only, each to have specific vitamin A and D potencies. The total monthly output of shortening has been limited to 80 per cent of the corresponding month in 1941, and the use of vegetable oils in such shortening is limited to 56 per cent. Other edible products—mayonnaise, salad dressing, salad oil, cooking oil, sandwich spread, etc.—where oils and fats are the principal ingredient, have been likewise restricted to 80 per cent of the amount of oil and fat used by quarters on the basis of the mean quarterly average consumption of 1940 and 1941. Soap has been given a quota of 100 per cent of the 1940-41 production, since soap is now regarded as the by-product and glycerine as the chief product of the soap industry.

I. FERTILIZER

Adoption of simplified practice, elimination of extra transportation and selling costs, and other economies affected by a zoning plan introduced recently, have made it possible to reduce the price of fertilizer by about \$2 per ton to the farmer in the five eastern provinces—resulting in an estimated total saving of \$650,000. Under the simplification programme adopted in August, 1942, the number of analyses of mixed commercial fertilizers was specified, the packing limited to certain sizes of bags, and the printing on bags restricted to certain colours and designs. Early in 1943, a further order dividing Eastern Canada into 16 selling zones and designating a specified number of fertilizer manufacturers to sell in each zone, resulted in eliminating considerable cross-haulage with a consequent saving of gasoline, rubber, oil, automotive equipment and railway facilities. An order issued in February, 1943, setting maximum prices

per ton of fertilizer sold in Eastern Canada, reflects the savings in costs effected by the simplification programme. In March, fertilizer prices were reduced in British Columbia by the industry to bring them into line with Eastern prices.

J. CURTAILMENT TO RELEASE MANPOWER

Most of the programmes of simplification already put into operation by the Wartime Prices and Trade Board have resulted in saving manpower. More drastic steps, however, to release men and women from non-essential industry may become necessary. On August 19, 1942, the Prime Minister in an address to the nation stressed the urgency of the manpower situation; and in the course of his speech said:

"The government, accordingly, has decided that non-essential civilian activities should be curtailed or eliminated. The Wartime Prices and Trade Board, which exercises control over civilian trade and industry, has been directed to put this policy into effect by such measures as appear necessary for the purpose. Additional manpower for war services will thus be made available as rapidly as possible. Besides restricting and eventually eliminating non-essential activity, measures will be taken to ensure that minimum essential needs are satisfied by the use of the least possible amount of manpower, materials, machinery, fuel, power and transportation."

In almost every industry, trade or service there is a proportion of its activities which is non-essential in terms of a total war effort. The degree of curtailment or elimination that should take place, and the speed with which it should be applied, is governed by the need for manpower, the determination of which is the responsibility of the Department of Labour. The Wartime Prices and Trade Board has been making surveys of the essential production required from each civilian industry, trade and service, and has considered the implications of curtailment of varying severity in each field. No precise pattern or plan can be determined for any given industry or trade in advance of the situation making curtailment necessary, but the Board stands ready to lend such assistance as may be appropriate in the event of more drastic reduction in production becoming necessary.

IX. CONSUMER CREDIT

Restriction of consumer credit was originally embarked upon as a method of curtailing expenditure and as a supplementary measure to direct controls over production and prices (*see* page 5). These restrictions have also served to economize in manpower and to ease the financial strain on many businesses.

After the consumer credit regulations had been in force for two months an amending order was passed placing some further restriction on instalment buying, clarifying certain sections of the original order and extending easier credit terms to farmers and other primary producers through provisions for special seasonal accounts. Control was extended to loans up to \$1,500.

While the original order had recognized that there is a considerable cost involved in extending credit, and had required a "fair and reasonable" charge to be made for this facility, the new regulations gave explicit guidance to those affected by specifying a minimum financing charge based on estimates of actual cost. Where goods had been sold at the same price for both cash and credit, the substantial effect of this provision was to bring about a reduction in the cash price. At the same time, the change was designed to ensure that the real cost of extending credit would be both paid and realized by those making use of this additional service.

Board Order 87, effective January 19, 1942, gave a small measure of relief to the furniture industry which had been especially hard hit by the Maximum Prices Regulations. An attempt was made to relieve the pressure on it by relaxing the restrictions on credit buying of furniture through reducing the minimum down payment to 10 per cent. In addition, to meet certain cases where the minimum finance charge prescribed by the Board had been added to the price originally charged during the basic period, Board Order 87 provided that this finance charge should be added to the cash price only when the merchant's customary practice had been to sell at a cash price which was not less than the credit price by the required minimum finance charge.

A further stage in the development of restrictions on credit buying was reached when Board Order 161, effective August 1, 1942, amended the former orders so as to include most commodities sold at retail. The principal exceptions were food, fuel, trucks, farm machinery and purchases by governmental, educational or charitable institutions. At the same time the restrictions on instalment buying of furniture, which had been relaxed in January, were strengthened by increasing the minimum down payment to 20 per cent. The maximum period of credit for clothing purchase was reduced to 6 months.

It was felt by many merchants, particularly smaller ones, that the exclusion of certain items from the operation of the order penalized stores selling these items on credit. It was stated that in many cases luxury articles were purchased for cash or on restricted credit because of the regulations, while purchases of food were carried on the books for long periods. Board Order 225, effective February 1, 1943, brought all commodities, with a few minor exceptions, under control, including for the first time fuel (except when purchased under written agreement) and food. The period of credit was shortened for instalment accounts to 10 months where the amount financed is less than \$500 and 15 months for larger sums, and to the 25th day of the month following the month of purchase for charge accounts. The down payment on all goods was standardized at $33\frac{1}{3}$ per cent.

While retail sales continue to increase in spite of increased taxes, savings and growing shortages, the consumer credit regulations have resulted in a reduction in the proportion of credit sales to cash purchases. A survey of about one thousand stores selling on credit was made in September, 1942, and it was found that in departmental stores instalment sales had fallen from 14.5 per cent of the total in the first seven months of 1941 to 9.6 per cent of the total in the comparable period of 1942 and that in other stores instalment sales had fallen from 34.7 per cent of the total in the first seven months of 1941 to 25.6 per cent in the comparable period of 1942. Total accounts receivable in all the stores surveyed had amounted to \$43 million at July 31, 1941, and were down to \$29 million on July 31, 1942, a reduction of 32.5 per cent. Thus, many merchants have been provided with additional working capital to assist them to meet the exigencies of operating under increasingly difficult conditions.

X. DISTRIBUTION, ALLOCATION AND RATIONING

When all possible steps have been taken to secure the maximum of civilian production from the available resources of materials, power and labour, there will still be a general shortage of goods. In some cases it may be due to lower domestic production available for civilian use, or to a reduced volume of imports, or to both. In other cases, total production has increased, but total demand, both from our civilian population, with its increased purchasing power, and from our armed forces and our allies, has increased by an even greater amount. In short, scarcities of civilian goods are in general a positive measure of the

magnitude of the country's war effort. The question therefore arises as to how these limited supplies of goods should be distributed among the people who require them. There are two sides to the problem: distribution within the trade, and rationing to the consumer.

A. DISTRIBUTION BY MANUFACTURERS AND WHOLESALERS

From the inception of the price ceiling the Board has required suppliers to make an equitable distribution among their established customers of any goods in short supply. This principle was repeated and enlarged upon in a statement dated October 13, 1942, when the following broad rules were set forth:

(1) Where suppliers (i.e. manufacturers and wholesalers) can no longer supply the full requirements of retailers, they must allocate their available supply among their customers according to the proportion supplied to each in the year 1941;

(2) When these conditions exist the supplier is required to refuse to take on any new customers, unless he is specially instructed to do so by the administrator;

(3) A supplier who has his own retail stores must consider these stores as one customer, and therefore cannot give them any special treatment;

(4) In communities where extraordinary population increases have taken place, distribution of goods on the basis of 1941 sales would be unreasonable. In such cases, application may be made to the Administrator of Retail Trade or the Administrator of Wholesale Trade for an adjustment of quotas. In cases where substantial reductions in population have taken place, the Administrators of Retail or Wholesale Trade may order a reduction in quotas. To allow for the possibility of increases in quotas, suppliers should set aside as a reserve a small percentage of the total goods available;

(5) Administrators have the general authority to direct any supplier of goods to make deliveries to any designated person. If an administrator should require a supplier to deliver goods to a person not his regular customer, the supplier shall do so on terms similar to those which he would have granted to the same class of customer during the basic period, September 15 to October 11, 1941.

Putting these general rules into practical application, however, is not always a simple matter, due in part to the difficulty of determining the precise quantity of a particular line of goods which was distributed to a particular customer in 1941. Many wholesalers, for example, while keeping close records of the dollar value of sales to each customer, do not always keep records of the sales of different lines of goods when they sell a wide variety of these lines to each customer every year. To overcome this difficulty, the Co-ordinator of Distributive Trades is compiling outlines of various methods of putting the Board's general regulations into practice. Many of these methods have been worked out by wholesalers. These outlines are being circulated to all companies concerned with the request that they adopt the method best suited to their own particular circumstances.

In certain cases direct allocation of basic materials (newsprint is an example) has been made on a permit basis. An important adjunct to the policy of equitable distribution is the directive, issued by the Board, that so far as the exigencies of war permit, manufacturers are to continue to produce and retailers to continue to sell not less than the same proportion of low price lines as they did prior to the price ceiling.

An order designed in large part to assist in the orderly distribution of goods, by avoiding the further dispersal of existing supplies of merchandise that would result from the establishment of new outlets, became effective on November 2, 1942. In general the provisions prohibit, except under special permit from the Director of Licensing, the establishment of a new business, the manufacture or distribution of any new line of goods, or the use of any larger premises by a manufacturer, wholesaler, retailer or operator of a designated service.

In its policy statement accompanying the order, the Board stated that permits will be granted only in exceptional circumstances other than in recognition of binding commitments made before November 2, 1942. The regulations are strengthened by the provision that manufacturers and wholesalers are not to supply goods to businesses to which they have not previously supplied such goods unless satisfied that the buyer holds a valid licence issued by the Board and is entitled to deal in such goods under the provisions of the order or under a permit obtained from the Director of Licensing.

B. CONSUMER RATIONING

Three methods of consumer rationing have been adopted.

(1) *By Permit*.—This is a convenient device for rationing articles, particularly durable goods, that are essential to certain groups in the community or are purchased infrequently. Articles and services rationed in this manner include certain electrical supplies and telephone services (see page 50), farm machinery (see page 51), typewriters and office machinery (see page 52), standard railroad watches, and small arms ammunition. Tires are also rationed by permit, but under the Rubber Controller in the Department of Munitions and Supply.

(2) *By the "Honour System"*.—On January 24, 1942, the Wartime Prices and Trade Board declared it illegal for any person to purchase sugar at the rate of more than three-quarters of a pound per person per week, excepting for the purpose of preserving fruits or unless a special permit had been granted. The per capita amount was reduced to half a pound a week on May 19th. Since no coupons were issued the reduction in sugar consumption which followed the adoption of this scheme was due entirely to the co-operation of the people. On May 19th, tea and coffee were rationed on the "honour system", individuals being required to use no more than half the amount of tea and three-quarters the amount of coffee that they formerly used. The advantage of this system is that it avoids the drain on man-power involved in coupon rationing, but it has the drawback of causing bitterness on the part of those who believe that their neighbours are less law-abiding than themselves. It can work satisfactorily only when a fairly intense publicity campaign can be focussed upon it. As soon as several commodities come under it, or when "honour" rationing is combined with coupon rationing, the public gets both confused and apathetic. Moreover, it can be effective only so long as the ration is not greatly below the normal consumption. Beyond these limits "honour" rationing tends to break down.

(3) *By Coupon*.—Coupon rationing was adopted for sugar on July 1, 1942, for tea and coffee on August 3, 1942, and for butter on December 21, 1942. (Details will be given later in this section.) The introduction of meat rationing by coupon early in May was announced in the House of Commons by the Minister of Finance on March 31, 1943, details to be made public at a later date by the Wartime Prices and Trade Board. Gasoline rationing, introduced on April 1, 1942, is under the Oil Controller in the Department of Munitions and Supply.

Rationing by coupon may often be the most equitable way of distributing the necessities of life and avoiding the discrimination and grievances that occur

under shortages, when those people with more money and leisure to shop around tend to get more than their fair share of goods. As a consequence it is regarded by many as the "cure-all" that should be adopted immediately on the appearance of any shortage. This view ignores the mechanical problems that often exist and in some cases the extreme difficulty of achieving equitable as distinct from equal distribution. Such problems can seriously impair the effectiveness of rationing certain commodities. For example, where the supply of the commodity is difficult to control—such as agricultural products—rationing can easily result in the development of "black markets". This is no special reflection on the integrity of the producer or supplier, for black markets are apt to originate as much with the buyer as with the seller, and are often patronized by people who are otherwise perfectly law-abiding citizens. The danger is that some people may not regard it as a serious offence to acquire for their own use a quantity of a rationed commodity in excess of the prescribed allowance nor to pay a few cents more for a pound of butter or coffee; but if this practice were to become even moderately widespread the effectiveness both of the rationing system and of price control would be in peril.

Another problem arises when rationing commodities the demand and the need for which is very uneven. Here occurs the danger of equal distribution proving inequitable. Difficulties would have been encountered, for example, if attempts had been made to ration tea in Canada without rationing coffee at the same time. Some families may use a pound of tea a week while other families do not use a pound in a year. If the weekly ration were fixed on the basis of the average per capita consumption, the amount would come well below the reasonable minimum requirements of the regular tea drinker, but if the ration were fixed to give the regular tea drinker a reasonable minimum, then many people would have coupons far in excess of their needs. The existence of surplus coupons might easily produce an increase rather than a decrease in total consumption. Fortunately, in this case the trouble could be overcome by rationing tea and coffee together, but it is not always possible to find a complementary commodity, or group of commodities, which can be rationed together with the first one to provide some freedom of consumer choice.

Finally, many people do not recognize the drain on man-power caused by rationing. The Consumer Rationing Administration of the Board now employs about 925 people. In addition to this, 563 voluntary local ration boards have been established, while a very heavy load has been placed on retailers, wholesalers and producers in the handling of coupons. The recently adopted coupon banking plan (*see* pages 62-3) eases this burden on the distributive trades, but calls for additional man-power in the banks.

All this does not mean that coupon rationing is undesirable; when shortages in certain commodities become acute and sustained, it is often preferable to face the problems involved in rationing, however great these may be. No benefit, however, is gained by regarding coupon rationing as a panacea with no drawbacks. It may even on occasion be in the national interest to put up with some irregularity of supply rather than to rush into coupon rationing, particularly if the shortage is likely to be temporary and some direction is given to distribution at the wholesale level by reserving supplies for certain priority users or for particular areas.

C. DETAILS OF COUPON RATIONING

(a) *Commodities and Amounts.*—Sugar, tea and coffee are rationed at the following weekly rates—half a pound of sugar for each person and one ounce of tea or four ounces of coffee for each person over 12 years of age. No change has been made in these quantities since coupon rationing was introduced. The butter ration, fixed at a half pound per person per week on December 21, 1942,

the date of its introduction, was reduced to approximately one third of a pound per week on January 18, 1943, and was restored to one half pound per week on March 20, 1943. In public restaurants sugar and butter may be served only on request, and then not more than three lumps or two teaspoonfuls of sugar per serving and not more than one-third of an ounce of butter per meal. Only one cup of tea or coffee may be served to any person at one sitting and both tea and coffee may not be served to the same person. Provision is made for persons needing extra amounts of rationed commodities for medical reasons to get special authorization for these amounts.

Special provision has been made for obtaining sugar for the home canning or preserving of fresh fruits. The amount which individual householders may purchase for such use is limited to the number of canning sugar coupons allotted by the Local Ration Boards. To obtain these coupons the householder must fill in the application for canning sugar contained at the back of ration book No. 2, stating the amount of sugar required, the amount of fruit to be preserved and the number of persons in the household. The completed application form together with the blank application forms from the books of the other persons in the household is then forwarded to the nearest Local Ration Board which allots an appropriate amount. Sugar purchased for home canning must not be used for any other purpose before November 30, 1943, and after that date if a consumer has any such sugar on hand, he must forward to the Local Ration Board, not later than December 15, a statement of the amount of canning sugar left unused together with sufficient regular sugar coupons to cover the amount.

Other users of rationed foods are also limited in the amounts which they can obtain. Operators of restaurants, hotels and institutions are issued with quotas for all rationed commodities by the Ration Administrator. People using sugar in manufacturing are issued with a quota by the Sugar Administrator. At the present time quotas to restaurants and others serving meals to the transient public are issued on the basis of the number of meals served in the preceding quarter and quotas to industrial users—bakeries, confectioners, etc.—are issued on the basis of previous quarterly consumption.⁽¹⁾ Quotas are subject to periodic revision and in this way allowances can be made for shifts in population and other varying needs. Industrial users of butter are not given quotas against which they may buy but are issued special purchase permits which can be varied as supply conditions warrant.

(b) Means of Obtaining Rationed Commodities.—The procedure to be followed in obtaining rationed commodities differs for various types of users—household users, quota users, industrial users and suppliers.

Persons buying any of the rationed commodities for household or personal consumption must present their ration book or temporary ration card (issued free to all residents of Canada and to visitors) to the shopkeeper and the ration coupons must be detached by or in the presence of the merchant or his employee. Canning sugar coupons are handled by purchasers and storekeepers in the same manner as ordinary sugar coupons. This coupon system for canning sugar replaces the system in use during the season of 1942 whereby householders obtained sugar for home canning by signing sugar purchase vouchers supplied at the store and countersigned by the storekeeper.

Sugar coupons and tea and coffee coupons each represent a two weeks' supply and become good in pairs so that one month's supply may be purchased at one time. The dates on which these coupons become valid for consumer purchase are printed on the coupons and there is no definite expiry date. Can-

(1) The consumption of sugar by industrial users has been restricted for some time, and on July 1, 1942, was in general fixed at not more than 70 per cent of the quantity used in the corresponding quarter in 1941. That limitation is still effective.

ning sugar coupons are good for the purchase of five pounds of sugar. They become valid on June 1, 1943, and expire for consumer purchase on October 1, 1943. Butter coupons represent a week's supply only and they become good and expire on dates announced by the Board. People living in remote areas who are often away from sources of supply for weeks at a time are not required to have ration books but when buying rationed commodities they can only purchase for any period an amount calculated on the regular weekly ration basis. Yukon and Northwest Territories have been designated as remote areas, as also the northerly parts of the Western Provinces and of Ontario and Quebec, the islands in Hudson's Bay and James Bay and certain islands in the Gulf of St. Lawrence and around Nova Scotia and New Brunswick.

Persons who buy sugar, tea, coffee and butter for the purpose of serving meals or refreshments outside of personal or household consumption are required to register with the Board and to make application for a quota. Quota users are required to operate a ration bank account for each rationed commodity used. The quota which the Board sets for each user is stated in terms of coupons and a credit for this number is set up in his ration bank account. Quotas apply to a given period of time—usually a month—and more than this amount may not be purchased since overdrafts are not allowed in ration bank accounts. When purchasing any of these commodities a quota user gives to his supplier a sugar ration cheque, a tea and coffee ration cheque or a butter ration cheque as the case may be, in much the same manner as a cheque is tendered in payment for the money value of a commodity. Before the introduction of ration banking, quota users were obliged to make all their purchases through one registered supplier, but the present method of using banking accounts makes the system more flexible and they can now purchase from any of their regular suppliers.

Operators of boarding houses may apply for registration as quota users or they may purchase and use commodities as ordinary consumers, using the ration books or cards of their boarders. Residents of Canada operating vessels for commercial purposes on Canadian inland or territorial waters are required to register as quota users. Persons operating vessels on these waters who are not residents of Canada may register as quota users or may purchase stores against special purchase permits.

Industrial users purchase sugar for domestic civilian manufacture in the same manner as quota users. They must register with the Board and make application for a quota, and are required after April 1, 1943, to operate a sugar ration bank account. Quotas are set in these cases by the Sugar Administrator. Sugar for use in the manufacture of products to be exported, products to be sold to the Departments of National Defence or to the Canadian Red Cross Society for export purposes, or products to be delivered to military canteens or messes, is purchased by industrial users on special purchase permits obtained from the Sugar Administrator. Industrial users purchase butter against special purchase permits which are issued by the Ration Administrator and which set forth the quantity and kind of butter to be purchased or used.

Dealers in rationed commodities are obliged to obtain coupons or other ration documents on all sales and they must in turn furnish their suppliers with ration documents when replenishing their stocks. A dealer may purchase an amount of any of these commodities equal to the amount represented by documents he has received. In determining this a certain tolerance is allowed between the actual amount represented by the ration documents and the amount he may purchase. This tolerance is 2 per cent in the case of sugar, tea and coffee, and 1 per cent for butter in solids.

The system of ration coupon banking, which was introduced for dealers on March 1, 1943 (later extended to quota users of all rationed food commodities

and to industrial users of sugar) will simplify the handling of ration coupons and other ration documents. All dealers in foods, such as jobbers and brokers, wholesalers, creamery or cheese factories, importers of tea and coffee, and those retailers whose monthly gross sales in foods exceed \$5,000, are required to open ration bank accounts. The system is being operated through branch banks across the country, which are being remunerated only to the extent of actual operating expenses.

Dealers operating coupon bank accounts now deposit their consumer coupons with the banks instead of sending them to local offices of the Board as they did formerly. When purchasing supplies they write a cheque on their ration coupon bank account in addition to a cheque for payment. Those retailers who do not operate ration bank accounts are required to take their documents to the bank at which they deal and exchange them for a bank transfer voucher in favour of their supplier. This system means that only retailers will have to handle consumer coupons. Other dealers or suppliers will only have to handle ration cheques or bank transfer vouchers or other documents such as special purchase permits, and having received these they will deposit them in their bank accounts. When purchasing supplies themselves, they will write cheques against this account. The ultimate supplier or producer forwards from time to time ration cheques in favour of the Ration Administrator representing the number of coupons standing to his credit in his ration bank account.

A system has been designed to enable producers of dairy butter to dispose of all surplus stocks through their local storekeeper or wholesaler. If the storekeeper or wholesaler can use the butter in this normal trade, he gives the farmer a ration cheque, or coupons or other ration documents, and if he cannot use it in trade he gives the farmer a receipt stating the amount of butter purchased and resells the butter to the local agent of the Commodity Prices Stabilization Corporation. The Corporation disposes of such butter for use in manufacturing or through other available outlets. The farmer at the end of each month turns in to the Local Ration Board the ration documents received from storekeepers or wholesalers along with the coupons collected on sales direct to consumers.

XI. RENTALS AND HOUSING ACCOMMODATION

The introduction of a general price ceiling policy made it necessary to extend the scope of the controls then in force over rents. By P.C. 9029, of November 21, 1941, all real property other than farm land was brought under the Wartime Leasehold Regulations. Formerly only housing accommodation had been subject to the Board's rental regulations but now control was taken over all commercial as well as residential premises. The inclusion of restaurant meals under the price ceiling and the control of room rents brought boarding house charges under the new regulations.

Detailed regulations were set forth in Board Order 74, effective December 30, 1941. These did not differ greatly in principle from previous board orders which had been applicable only to specially designated areas. In general, this order provided that the maximum rental which might be charged for any commercial or housing accommodation was the rental in effect on October 11, 1941, with the exception that housing rentals already under control retained their previous basic rates.

Special circumstances which justified the landlord in applying for permission to increase the rental charged were itemized and fall mainly under four headings: (i) substantial increases in taxes on the property; (ii) added service not previously given by the landlord; (iii) substantial structural alterations; and (iv) lower fixed rent than generally prevailing because of a concession of an exceptional nature.

Tenants were given security of tenure and landlords might only give notice to vacate for certain prescribed reasons. These reasons included non-payment of rent, conversion of premises to uses other than housing, expected occupation by landlord or some member of his family or an employee, and sale for vacant possession.

Judges, or acting judges, of County or District courts were appointed Rentals Committees of one except in the Province of Quebec where judges or magistrates were to be specially appointed in collaboration with the provincial authorities. Reorganization of the machinery for the administration of rent control took place at the same time. An Administrator of Rental Appeals was appointed to pass on appeals from decisions of the county judges or other local rentals committees. Jurisdiction over the two main sections of the work was divided between an Administrator of Commercial Rentals and an Administrator of Housing Rentals.

After several months of operation of nation-wide rental control new regulations were announced towards the end of April. The changes were chiefly designed to reinforce the security of the tenant, tighten up existing controls and provide for certain situations not completely covered in previous orders. Landlords were required to give a minimum of three months' notice on all notices to vacate where occupancy was for one month or longer under a written or oral lease. Boarding and rooming houses, and hotel accommodation, were exempted from this provision and are governed by the appropriate provincial laws. In addition the owner or purchaser had to give reasonable proof that he needed the accommodation when giving notice to vacate and to undertake to live in the vacated premises for one year. The landlord might apply for an increase in the rental charged if his taxes or water rates had substantially increased since January 1, 1941.

Provision was made whereby it is necessary for a landlord to give to the tenant a statement showing the maximum legal rent for the premises on the occasion of a new lease, or renewal of lease with a change of rental or service supplied, filing a copy with the local office of the Rentals Administration. Boarding house operators and hotel and tourist home proprietors are also required to post statements showing maximum rentals. Jurisdiction of the Rentals Administrators was put on a regional rather than functional basis, one administrator taking over Quebec and the Maritimes, and the other Ontario, the Prairie Provinces and British Columbia.

Further regulations were passed on September 8, 1942, by which the Rentals Administration was given authority to set maximum rentals for all types of residential or commercial accommodation. These powers have been invoked in connection with the boarding and rooming house situation in Halifax, Trenton, Sydney and Yarmouth. Six weeks later a general order was passed outlining a system for controlling rates charged for rooming accommodation in areas specially designated from time to time by the Rentals Administrators. These provisions include the appointment of a local examiner to whom application for a fixation of rental must be made within four days after a change of occupancy of the rooming accommodation.

Wartime demands for material and labour having severely restricted new housing construction, the Wartime Prices and Trade Board was instructed to take measures to ensure that the most effective use was made of existing housing accommodation. To provide the Board with the necessary legal powers to carry out the policy, the Wartime Leasehold Regulations were amended. In October, 1942, a Real Property Administrator was appointed and charged with the carrying out of this section of the Board's regulations and the co-ordination of rental administration. Voluntary local campaigns were organized through the Consumer

Branch of the Board working with its Women's Regional Advisory Committees and other interested bodies. Housing Registries have been set up in 29 cities at which householders are invited to register their available rooms and prospective tenants are urged to apply for needed accommodation.

To facilitate the carrying out of these measures the Real Property Administrator was given authority to make compulsory surveys of the availability of and demand for housing accommodation in any part of the country. Provision was made for the suspension in certain designated congested areas of any barriers to the letting or sub-letting of space, whether such barriers had been set up by municipal authorities or by owners. Nearly 100 areas have been named as congested areas, including most places where military camps or munitions works are situated as well as large industrial centres. Compulsory surveys have been carried on in Windsor, Sarnia, Kingston, St. Catharines, Brandon, and Ottawa, and will be conducted in other areas as the need arises.

After careful consideration the Board concluded in December, 1942, that unnecessary moving would be lessened, enforcement of rental regulations promoted, and further increase in overcrowding to some extent discouraged, without undue interference with the rights of existing landlords, by the adoption of a measure to give additional security to existing tenants. This was accomplished by requiring that any new purchaser seeking possession of a tenanted dwelling which he has bought on or after December 10, 1942, may dispossess the tenant only by giving him at least 12 months' notice to vacate, showing that the new owner needs the accommodation for his personal occupancy and undertaking that he will personally occupy the accommodation, when vacated by the tenant, for at least one year. The tenant, on his part, is obligated to agree in writing, within 15 days of his receiving the notice to vacate, to stay in possession for the full term of twelve months. Unless he furnishes this statement the tenant is required to vacate at the end of his lease or after three months, whichever is the later date.

The recent amendments to the rentals regulations do not, in any way, change the position of the following classes of property owners: (a) owners of commercial property; (b) home owners who are living in the homes they own; (c) owners of residential property who have purchased the property for purposes of revenue, and wish to retain the property as such; (d) owners who desire to evict the tenant for the purpose of remodelling their property into additional housing units; (e) owners of tenant-occupied property who had purchased the housing accommodation prior to December 10, 1942. These owners can still regain possession on three months' notice, if they need the property for their own occupancy.

The same amendment provides for a tightening of the control exercised over the rentals charged for new accommodation, or accommodation which is rented for the first time after December 10, 1942. Application for the fixing of such rentals must be made to the local rent committee within 30 days after the signing of the lease. The chief consideration in such cases is to be the prevailing level of rents for similar accommodation in the same neighbourhood on October 11, 1941. Where housing accommodation is required for demolition or conversion into business premises it is now necessary for the landlord to obtain the permission in writing of the Real Property Administrator before giving notice to the tenant to vacate.

XII. ENFORCEMENT

The adoption of an overall price ceiling naturally necessitated a more extensive enforcement organization. If widespread evasion of the regulations had developed the policy of the price ceiling control would have been defeated. An enforcement administration was established, and enforcement counsel appointed to each of the regional offices of the Board, with investigators at each regional and local office.

There were, broadly speaking, two available methods of enforcing the price ceiling: the Board could employ an army of inspectors to watch continuously price changes throughout the country or it could rely primarily on co-operation from the trade and reports of evasion from consumers, using inspectors to follow up these reports and from time to time to investigate special situations. The Board decided from the first to adopt the second of these two methods, for it economizes manpower and is more democratic. Every step was taken to acquaint the trade and the public both with the details of the regulations and with the urgent necessity, in their own interests, of preventing evasion. At the same time the Chairman of the Board appealed to the women of Canada to accept a major part of the responsibility of policing the price ceiling. He urged them to keep a careful record of the price of all the articles they buy and to report to the nearest regional office of the Board any price that appears to them to be above the ceiling price. The names of persons furnishing information to the Board on enforcement matters are held confidential in the investigations which follow.

Legal proof is not expected from those who make reports of suspected price evasion; responsibility for obtaining the necessary evidence is upon the Board's inspectors, who investigate every case that is reported. In such investigations, the alleged offender is given an opportunity to make an explanation. A report is then made to the regional enforcement counsel, and if it appears that an offence may have been committed, the report is forwarded to the Enforcement Administration at Ottawa. Prosecutions are undertaken only after a review of the case at Ottawa and only on authorization by the Board; they are conducted in the regular courts by counsel appointed by the Minister of Justice.

During the early months of the price ceiling it was felt wise to give both the public and the trade time to become familiar with the regulations. Prosecutions were undertaken only in flagrant cases. When the offence was unintentional and the offender generally co-operative in observing the regulations, a warning was usually considered sufficient. From December, 1941, to June, 1942, inclusive, only 147 prosecutions for offences under the Wartime Prices and Trade Board regulations were undertaken, of which only 16 involved price infractions, while 109 were rental prosecutions, a more serious view being taken of rental violations in areas where regulations had been in effect for some time. By mid-summer, however, it seemed that ample opportunity had been given for an understanding of both the spirit and the letter of the wartime price controls, and that the time had come for a more definite policy of enforcement. Consequently in the nine months from July, 1942, to March, 1943, inclusive, 1,679 prosecutions were undertaken, of which 547 related to prices, 730 to rentals and 253 to hoarding and rationing offences. The percentage of convictions to prosecutions from the inception of the price ceiling to the end of March, 1943, has been about 93 per cent.

At the request of the Department of Munitions and Supply the Board arranged for the Enforcement Administration to undertake the enforcement of various regulations of that Department, including orders of the Oil Controller and of the Controller of Supplies. In the period from December, 1941, to

March, 1943, inclusive, 622 prosecutions were undertaken for alleged infractions of regulations administered by Controllers of the Department of Munitions and Supply.

The maximum penalty for each offence under the Wartime Prices and Trade Regulations is a fine of \$5,000, or a term of two years' imprisonment, or both. In the introductory stages of the price ceiling programme the courts were inclined to give light sentences for offences against the Board's regulations. This tendency has not disappeared and fines still remain substantially lower than those levied for comparable offences in Great Britain. Sentences for most offences have been fines of less than \$50, although recently a number of fines ranged from \$100 to \$1,000 for each offence. Several terms of imprisonment have been imposed for offences relating to rationing of rubber tires and gasoline.

Adoption of sugar rationing early in 1942, followed by the rationing of other consumer goods, correspondingly added to the duties of dealing with questions of contraventions in the work of the Enforcement Administration. Various controls now applying in industrial fields likewise have required active enforcement measures. Approximately 500 persons are now engaged in enforcement and other investigational duties at regional and local office centres.

The fact that convictions in the sixteen months from December, 1941, to March, 1943, for offences under the Wartime Prices and Trade Board and Department of Munitions and Supply regulations have been less than 2,300 is attributable to the willing co-operation freely given by the great majority of producers, landlords, distributors and consumers throughout Canada. Without it, the enforcement of wartime controls would have been impossible.

XIII. PRICE MOVEMENTS, AUGUST, 1939, TO MARCH, 1943

A. GENERAL REVIEW

Commodity markets had been declining for approximately two years prior to the outbreak of war in 1939. The August, 1939, general wholesale index of 72.3 (1926=100) was the lowest recorded since June, 1936, and only 8.8 points above the depression low of February, 1933. Under these circumstances a fairly sharp rise in the first few months of war was to be expected. However, by the beginning of 1940 the initial impetus of the rise was largely spent or curbed by Board controls. Mild declines followed from March to June, reflecting the series of disasters which culminated in the fall of France. Since that time, commodity wholesale prices have moved almost steadily upward. The rate of increase accelerated sharply in the summer months of 1941, but was checked effectively after the imposition of the Maximum Prices Regulations in December, 1941. The overall wartime increase in wholesale prices to March, 1943, amounted to 36.2 per cent, of which 30.0 per cent had occurred by November, 1941.

The general pattern of change in the cost of living was quite similar to that described for wholesale prices, although increases were much less pronounced. Food prices advanced sharply during September and October, 1939, and then receded moderately. However, increases in other budget necessities prevented any decline in the general index of living costs during 1940. The index continued to rise gradually through 1940, and, as with the wholesale series, the rise accelerated during the summer of 1941. It, too, was curbed in December, 1941, and increases in 1942 were comparatively small. The overall wartime increase in the cost of living index to March, 1943, was 16.3 per cent, less than half the amount of the wholesale rise. Of this amount, 15.4 points occurred before the institution of the Maximum Prices Regulations, and only 0.9 points subsequently. An increase of 2.5 points occurred between November 1, 1941, and

December 1, 1942, but the index had declined sharply by January 1, 1943, as the result of subsidies on retail prices of milk, tea and coffee, and lower prices for oranges.

The wartime movement in prices to March, 1943, is summarized in the following statement, which shows changes during three phases: (a) from August, 1939, to March, 1941, when the rise was irregular and moderate, (b) from March, 1941, to November, 1941, when an inflationary rise appeared to be developing, and (c) from November, 1941, to March, 1943, when the Maximum Prices Regulations were in effect.

POINT CHANGES IN PRICE INDEX NUMBERS, AUGUST, 1939, TO MARCH, 1943
(August 1939=100)

Index	August, 1939 to March, 1941 (19 months)	March, 1941 to November, 1941 (8 months)	November, 1941 to March, 1943 (16 months)	August, 1939 to March, 1943 (43 months)
General Wholesale Price.....	+18.9	+11.1	+ 6.2	+36.2
Farm Product Wholesale Prices.....	+18.3	+ 8.6	+29.3	+56.2
Cost of Living.....	+ 7.3	+ 8.1	+ 0.9	+16.3

During the first period the rate of increase for wholesale prices of farm products and commodities generally was more than double the corresponding increase in living costs. However, in the second period the rise in living costs accelerated so as to be almost on a par with farm products and other commodities at wholesale. In the final period, the sharp increase in farm products relative to wholesale prices of all commodities and living costs is noteworthy.

B. WHOLESALE PRICE CHANGES

The greater part of the wartime increase in wholesale prices came in the early phases of the war. By November, 1941, the total rise amounted to 30.0 points (August, 1939=100), and to this was added only 6.2 points in the next 16 months. This rate of increase in the third and fourth years of war, less than one-half of that in the earlier years, was in marked contrast to the experience of 1916-18. From November, 1916, to March, 1918, wholesale prices advanced 29.9 per cent, whereas from November, 1941, to March, 1943, the wholesale rise was held to 4.8 per cent. Up to June, 1941, the wartime wholesale price increase of 24.6 per cent closely approximated the advance from August, 1914, to June, 1916. The acceleration in the rate of increase during the summer months of 1941 makes it clear that the 1942 wholesale rise would have been substantially greater in the absence of general price control.

POINT CHANGES IN WHOLESALE PRICE INDEX NUMBERS, AUGUST, 1939, TO
MARCH, 1943
(August 1939=100)

Group	August, 1939 to March, 1941 (19 months)	March, 1941 to November, 1941 (8 months)	November, 1941 to March, 1943 (16 months)	August, 1939 to March, 1943 (43 months)
Vegetable Products.....	+25.6	+10.3	+15.2	+51.1
Animal Products.....	+22.4	+23.7	+ 5.4	+51.5
Textile Products.....	+28.3	+17.1	- 7.1	+38.3
Wood Products.....	+17.9	+ 8.1	+ 9.8	+35.8
Iron and Its Products.....	+11.7	+ 4.5	+ 2.6	+18.8
Non-Ferrous Metals.....	+11.2	- 0.2	+ 3.3	+14.3
Non-Metallic Minerals.....	+ 8.8	+ 8.8	+ 2.4	+20.0
Chemicals.....	+20.2	+13.6	- 3.5	+30.3
Total.....	+18.9	+11.1	+ 6.2	+36.2

The third and fourth columns of the above statement are of particular significance. The 16-month interval of overall price control covers more than one-third of the war period to March, 1943, yet price increases during that time form only a small fraction of total increases. In two component material groups, declines overbalanced advances. March, 1943, textile wholesale price levels averaged less than in November, 1941, due to the "roll-back" of cotton goods prices to levels of February, 1941. The reaction in the chemicals group is accounted for mainly by 1942 declines in fertilizers and a few pharmaceutical chemicals, including tartaric acid. Increases in the other groups since the basic period can be accounted for in large part by the higher guaranteed minimum price for wheat, based on 90 cents per bushel for No. 1 Manitoba Northern wheat; authorized changes in beef and certain lumber prices; an upward revision in the United Kingdom bacon contract price; and a rise in the export price of silver.

After three and one-half years of war, the general wholesale price index was still slightly below the 1926 average, which represented the stabilization level following the post-war deflationary adjustment from 1920 to 1922. The March, 1943, index of 98.5 remains far below the 1920 peak level of 164.3 (1926=100).

C. COST OF LIVING CHANGES

Wartime changes in the cost of living can be placed in clear perspective by calculating the contribution of each budget group to the point changes in the official index. This approach reveals at once the major part of food prices in the increases which have occurred. The statement following shows that foods accounted for approximately two-thirds of the rise, with the remaining third spread fairly evenly over the other five budget groups.

CONTRIBUTION OF BUDGET GROUPS TO CHANGES IN THE COST-OF-LIVING INDEX AUGUST, 1939, TO MARCH, 1943

(Changes are expressed as Points added to the Total Index)

	August, 1939, to March, 1941 (19 months)	March, 1941, to November, 1941 (8 months)	November, 1941, to March, 1943 (16 months)	August, 1939, to March, 1943 (43 months)
Foods.....	+3.04	+5.11	+0.72	+8.87
Dairy Products.....	+1.67	+0.28	-0.34	+1.61
Eggs.....	-0.25	+1.55	-0.49	+0.81
Meats.....	+0.65	+2.17	+1.92	+4.74
Cereals.....	+0.38	+0.03	+0.09	+0.50
Dry Groceries.....	+0.56	+0.46	-0.68	+0.34
Vegetables.....	-0.09	+0.09	+0.53	+0.53
Fruits.....	+0.12	+0.53	-0.31	+0.34
Fuel and Lighting.....	+0.60	+0.23	-0.06	+0.77
Rents.....	+0.70	+0.63	+0.02	+1.35
Clothing.....	+1.68	+0.71	+0.01	+2.40
Home Furnishings and Services..	+0.95	+0.57	-0.03	+1.49
Miscellaneous.....	+0.33	+0.85	+0.24	+1.42
Total Change.....	+7.3	+8.1	+0.9	+16.3

The extent of the percentage increases in the principal cost-of-living budget groups may be observed from the following statement:—

POINT CHANGES IN COST-OF-LIVING INDEX NUMBERS, AUGUST, 1939, TO
MARCH, 1943

(August 1939 = 100)

Groups	August, 1939 to March, 1941 (19 months)	March, 1941 to November, 1941 (8 months)	November, 1941 to March, 1943 (16 months)	August, 1939 to March, 1943 (43 months)
Foods.....	+ 9.8	+16.5	+ 2.3	+28.6
Fuel and Lighting.....	+10.0	+ 3.8	+ 0.0	+13.8
Rent.....	+ 3.8	+ 3.3	+ 0.1	+ 7.2
Clothing.....	+14.1	+ 5.8	+ 0.1	+20.0
Home Furnishings and Services.....	+10.6	+ 6.2	- 0.1	+16.7
Miscellaneous.....	+ 1.6	+ 3.7	+ 0.8	+ 6.1
Total.....	+ 7.3	+ 8.1	+ 0.9	+16.3

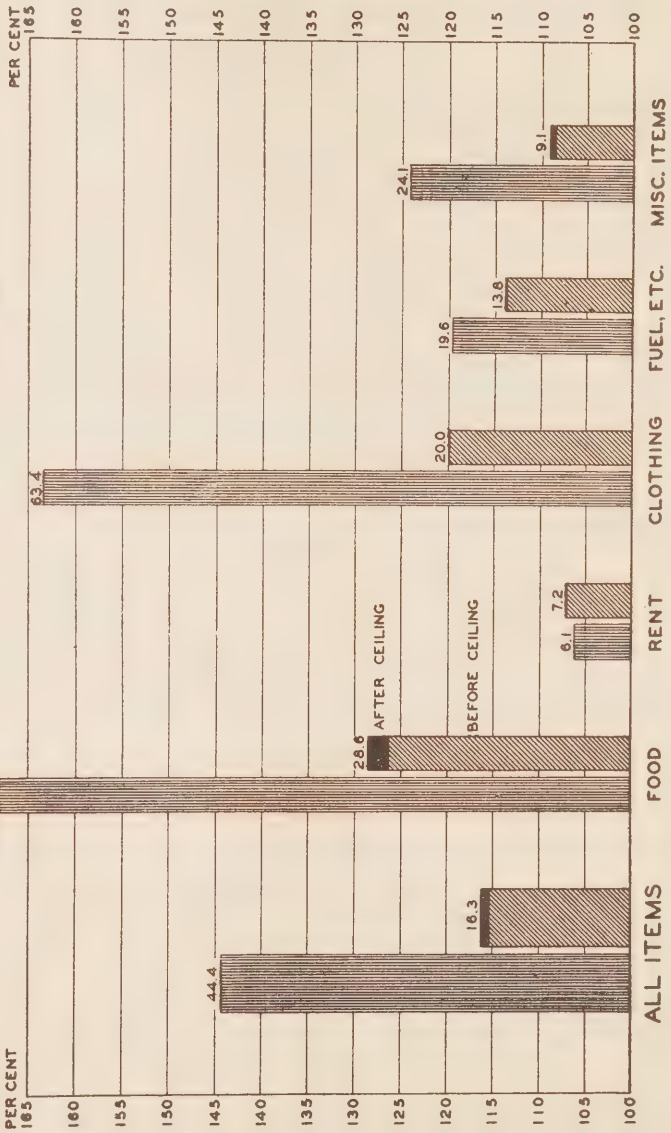
Two features of this statement are of particular interest. First, increases in the 16-month period ending March, 1943, are all much smaller than those for the 8-month period ending November, 1941, (for home furnishings and services there was actually a fractional decline caused by lower floor covering and soap prices). Secondly, wartime increases to March, 1943, varied greatly for different sections of the budget. Food prices, which represent all living costs in the minds of many people, but only 31 per cent of the basic index budget, advanced by 28.6 per cent, while rents and miscellaneous items representing 42 per cent of the total expenditure budget, increased by only 7.2 and 6.1 per cent respectively. The influence of these two groups has been an important moderating factor in the overall cost of living increase.

COST OF LIVING INCREASES IN COMPARABLE PERIODS OF TWO WARS

LAST WAR
JULY 1914 TO MAR. 1919

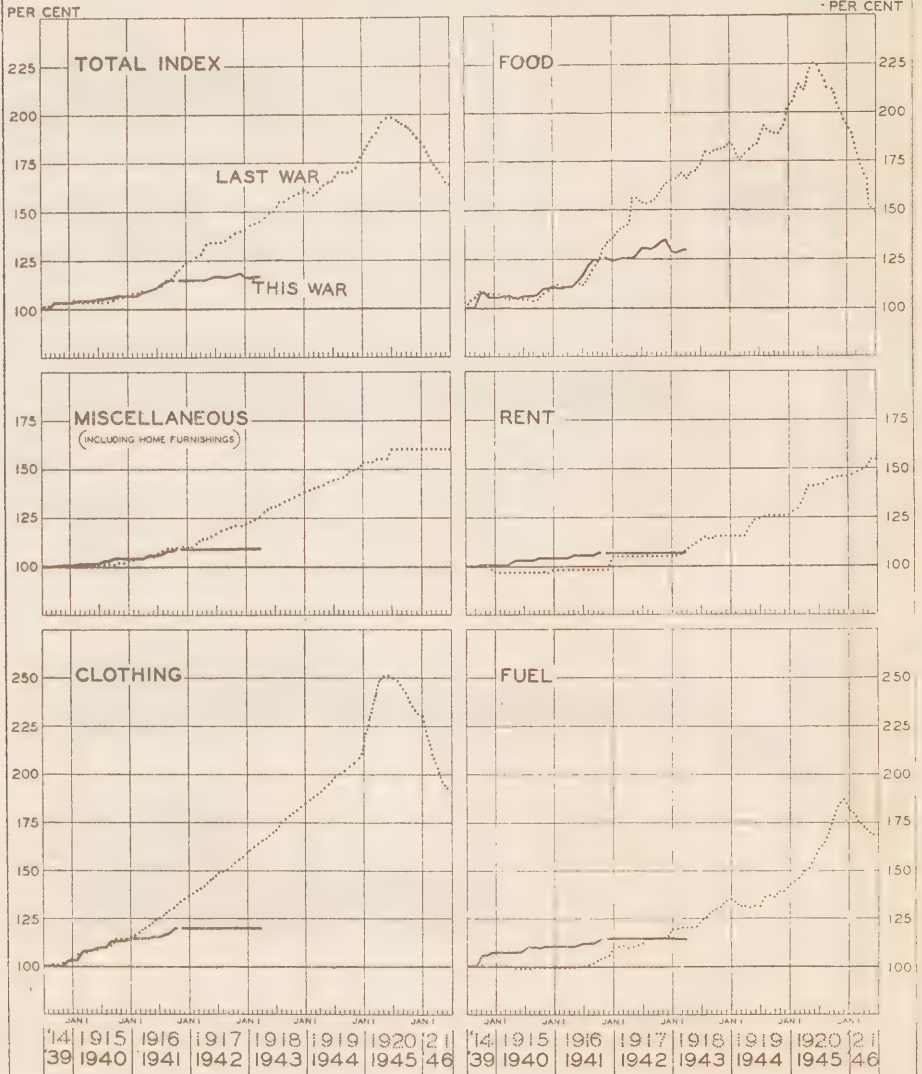
THIS WAR
AUG. 1939 TO MAR. 1943

16 MONTHS
NOV 1941 TO MAR 1943
15 MONTHS
AUG. 1939 TO NOV. 1941



COMPONENTS OF THE COST OF LIVING INDEX IN TWO WARS

LAST PRE-WAR MONTH=100



Appendix A

DIRECTORY OF OFFICIALS

A-I.—THE WARTIME PRICES AND TRADE BOARD

Minister: Hon. J. L. ILSLEY, *Minister of Finance*

Present membership with dates of appointment:

Chairman: D. Gordon, Deputy Governor, Bank of Canada, Nov. 10, 1941.

Members: H. B. McKinnon, Chairman of the Tariff Board, Sept. 3, 1939.

David Sim, Commissioner of Excise, Department of National Revenue, Sept. 3, 1939.

F. A. McGregor, Commissioner of the Combines Investigation Act, Department of Labour, Sept. 3, 1939.

A. M. Shaw, Director of Marketing Service, Department of Agriculture, Sept. 9, 1939.

Yves Lamontagne, Director of Commercial Relations, Department of Trade and Commerce, June 20, 1940.

J. G. Bouchard, Assistant Deputy Minister of Agriculture, Nov. 13, 1941.

W. A. Mackintosh, Special Assistant to the Deputy Minister of Finance, March 12, 1942.

Henry Borden, Chairman of the Wartime Industries Control Board, Department of Munitions and Supply, Oct. 6, 1942.

S. A. Cudmore, Dominion Statistician, Department of Trade and Commerce, Jan. 14, 1943.

Arthur MacNamara, Deputy Minister of Labour, Mar. 9, 1943.

Secretary: R. M. Fowler, Feb. 15, 1943.

The following persons previously served as members of the Board:

C. P. Hébert, member of the Tariff Board, appointed Sept. 9, 1939, resigned May 9, 1940, to go on active service.

R. C. Berkinshaw, as Chairman of the Wartime Industries Control Board, became a member Nov. 10, 1941, resigned Oct. 1, 1942, on relinquishing Chairmanship of the Wartime Industries Control Board.

W. L. Gordon, Special Assistant to the Deputy Minister of Finance, appointed Nov. 13, 1941, resigned March 9, 1942, on relinquishing his government position.

L. D. Wilgress, Deputy Minister of Trade and Commerce, appointed Nov. 13, 1941, resigned Nov. 5, 1942, on appointment as Canadian Minister to Russia.

Bryce M. Stewart, Deputy Minister of Labour, appointed Nov. 13, 1941, resigned Dec. 12, 1942, on relinquishing his government position.

J. E. Coyne, Deputy Chairman of the Board, appointed June 16, 1942, resigned Oct. 24, 1942, to go on active service.

Secretary: K. W. Taylor, appointed secretary Sept. 11, 1939, appointment rescinded on being named Foods Administrator, Feb. 8, 1943.

A-2.—ASSOCIATED COMPANIES

Commodity Prices Stabilization Corporation Limited

President	H. B. McKinnon
Vice-President	S. R. Noble
Directors	Hugh D. Scully
	David Sim
	R. B. Bryce
Comptroller	O. B. Thornton
Treasurer	W. Williamson
Secretary	Orian E. B. Low

Canadian Wool Board Limited

President	D. C. Dick
Vice-President	G. E. O'Brien
Vice-President and Treasurer.....	W. P. Walker
Secretary	George W. Fraser
Directors	H. Brown
	R. Geddes
	A. M. Shaw
	K. W. Taylor
	W. H. J. Tisdale

Wartime Food Corporation Limited

President	K. W. Taylor
Vice-President	F. S. Gridale
Treasurer	W. Williamson
Directors	H. B. McKinnon
	L. W. Pearsall
Manager	R. H. Graham
Secretary	W. J. E. Adamson

Wartime Salvage Limited

President	W. A. Bark
Vice-President and Secretary.....	C. V. Hodder
Vice-President and Treasurer.....	S. Godfrey
Directors	Charles La Ferle
	Phyllis G. Turner
	L. Levin
	Stanley C. Cook
	Louis C. Robitaille
	R. Geddes.

A-3—REGIONAL AND LOCAL OFFICES
AND
PRICES AND SUPPLY REPRESENTATIVES

Charlottetown	Geo. H. Barbour	
Halifax	W. Stanley Lee	
<i>Local Offices:</i>	Amherst	Truro
	Liverpool	Wolfville
	New Glasgow	Yarmouth
	Sydney	
Saint John	Chas. C. Sullivan	
<i>Local Offices:</i>	Bathurst	Fredericton
	Edmundston	Moncton
Quebec City	L. P. Plamondon	
<i>Local Offices:</i>	Chicoutimi	New Carlisle
	xPort Alfred	Rimouski
	Donnacona	Rivière-du-Loup
	Gaspé	Roberval
	Jonquière	xDolbeau
	La Malbaie	St. Georges (Beauce)
	Levis	xLac Megantic
	Magdalen Islands	St. Joseph d'Alma
	Matane	Thetford Mines
	Mont-Joli	xPlessisville
	Montmagny	Trinity Bay
Montreal	L. C. Robitaille	
<i>Local Offices:</i>	Amos	St. Jerome
	Drummondville	St. Johns
	Granby	Shawinigan Falls
	Joliette	Sherbrooke
	Mont Laurier	Sorel
	Papineauville	Three Rivers
	Rouyn	Valleyfield
	St. Hyacinthe	
Ottawa	W. G. Masson	
Brockville	Edwin C. Cossitt	
<i>Local Offices:</i>	Belleville	Renfrew
	Cornwall	xPembroke
	Kingston	

xSub-local office reporting to the regional office named directly above.

Toronto	G. H. Rennie	
<i>Local Offices:</i>	Barrie	Oshawa
	Bracebridge	Parry Sound
	Hamilton	Peterborough
	Lindsay	St. Catharines
	Niagara Falls	Welland
	Orillia	
London	W. Harold McPhillips	
<i>Local Offices:</i>	Brantford	St. Thomas
	Chatham	Sarnia
	Galt	Stratford
	Guelph	Windsor
	Kitchener	Woodstock
	Owen Sound	
North Bay	A. T. Smith	
<i>Local Offices:</i>	Cochrane	Sault Ste. Marie
	Haileybury	Sudbury
	Kirkland Lake	Timmins
Winnipeg	Geo. J. A. Young	
<i>Local Offices:</i>	Brandon	Fort William
	Dauphin	Kenora
	Flin Flon	Portage la Prairie
Regina	A. R. Mackie	
<i>Local Offices:</i>	Moose Jaw	Saskatoon
	North Battleford	Swift Current
	Prince Albert	Weyburn
	Rosetown	Yorkton
Edmonton	Walter S. Campbell	
<i>Local Offices:</i>	Calgary	Medicine Hat
	Grande Prairie	Red Deer
	Lethbridge	White Horse
Vancouver	W. R. Dowrey	
<i>Local Offices:</i>	Cranbrook	Prince George
	Kamloops	Prince Rupert
	Nanaimo	Trail
	Nelson	Vernon
	Penticton	Victoria

Appendix B

ORDERS IN COUNCIL AFFECTING THE WARTIME PRICES AND TRADE BOARD

P.C. 2516, Sept. 3, 1939	Wartime Prices and Trade Board created, under the Minister of Labour, with powers to control the price, supply, and distribution of the "necessaries of life".
P.C. 2625, Sept. 9, 1939	Size of Board increased from three to five members.
P.C. 3998, Dec. 5, 1939	The Board's powers and duties clarified.
Amendment, Sec. 88 (a) War Revenue Act, Aug. 7, 1940	The Board made responsible for ensuring that no person take advantage of the 10 per cent war exchange tax to increase prices by more than the actual amount of tax paid.
P.C. 7373, Dec. 13, 1940	Similar responsibilities imposed regarding prices of goods affected by the War Exchange Conservation Act and the new or additional special excise taxes.
P.C. 4616, Sept. 11, 1940	The Board given jurisdiction over rentals of housing accommodation.
P.C. 5003, Sept. 24, 1940	The Board authorized to fix maximum rentals and to prescribe their manner of determination and conditions under which accommodation may be rented.
P.C. 6332, Aug. 14, 1941	Control and supervision of the Board transferred from Minister of Labour to Minister of Finance.
P.C. 6701, Aug. 26, 1941	Powers regarding rentals clarified.
P.C. 6834, Aug. 28, 1941	Jurisdiction of the Board extended from "necessaries of life" to all goods and services not specifically placed under the jurisdiction of the Wartime Industries Control Board or of any Controller of the Department of Munitions and Supply.
P.C. 8527, Nov. 1, 1941	The price ceiling imposed on all goods and specified services.
P.C. 8528, Nov. 1, 1941	Broad additional powers conferred on the Board.
P.C. 8837, Nov. 13, 1941	Board to include any additional members appointed by Order in Council.
P.C. 8965, Nov. 21, 1941	Maximum rentals established for all real property in Canada.
P.C. 9029, Nov. 21, 1941	A consolidation and extension of P.C. 4616 and P.C. 6701 respecting control over rentals.
P.C. 3365, Apr. 24, 1942	The maximum rentals regulations clarified to meet possible evasion.
P.C. 5109, June 16, 1942	P.C. 8527 rescinded and its provisions incorporated into P.C. 8528. Further clarification of legal position of Board officials and general powers and duties.
P.C. 8764, Sept. 26, 1942	The Board authorized to take measures to ensure the maximum and best use of real property.
P.C. 8975, Oct. 1, 1942	The Board given the necessary legal powers to see that housing accommodation be effectively used.
P.C. 10277, Nov. 10, 1942	Additional powers conferred to control and regulate all business undertakings and activities and to eliminate or curtail specific undertakings and activities.

Concerning Associated Crown Companies

P.C. 9870, Dec. 17, 1941 }	Authorizing the formation of, and giving powers to, the Commodity Prices Stabilization Corporation Limited.
P.C. 5863, July 6, 1942 }	
P.C. 7475, Aug. 26, 1942 }	
P.C. 1835, Mar. 10, 1942	Authorizing the incorporation of, and giving powers to, Canadian Wool Board Limited.
P.C. 2530, Mar. 30, 1942	Authorizing the incorporation of, and giving powers to, Wartime Salvage Limited.
P.C. 4269, May 20, 1942 }	Giving powers to the Wartime Food Corporation Limited, a wholly owned subsidiary of Commodity Prices Stabilization Corporation Limited, incorporated under Letters Patent, May 8, 1942.
P.C. 8421, Sept. 25, 1942 }	

Appendix C

STATEMENTS OF ADMINISTRATIVE POLICY ISSUED BY THE WARTIME PRICES AND TRADE BOARD

Nov. 21, 1941	General policy to be followed in administering the price ceiling.
Nov. 25, 1941 } Dec. 2, 1941 } Jan. 1, 1942 } Aug. 1, 1942 } Feb. 11, 1943 }	Import policy, principles to be followed in ensuring a continual flow of necessary imported goods for sale under the retail price ceiling; kinds of articles made ineligible for subsidy.
Nov. 24, 1941 } Dec. 2, 1941 }	Pricing of new goods.
July 13, 1942	Maintenance of price ranges, pricing new or modified products and price variation principles. (Board Order No. 145).
July 13, 1942	Price reductions following reductions in costs. (Board Order No. 153).
Oct. 13, 1942	Equitable distribution by manufacturers and wholesalers of goods in short supply.
Oct. 21, 1942	Curtailment of civilian trade and industry.
Nov. 2, 1942	Commencement, acquisition and expansion of businesses. (Accompanying Board Order No. 184).
Feb. 15, 1943	Variation and fixation of the maximum prices of consumer goods. (Board Order No. 214).

Appendix D

BOARD ORDERS CLASSIFIED ACCORDING TO SUBJECT

Subject	No.	Date Passed	
<i>Administrators</i>			
Administrators.....	76	Dec. 16, 1941	
	82	Jan. 6, 1942	
	122	Apr. 7, 1942	Amending 82
	143	June 30, 1942	Revoking 76
<i>Animal Products and Fish</i>			
Beef, Pork, Veal and Other Products, Maximum Prices of	109	Mar. 23, 1942	
Beef	134	May 19, 1942	Revoking 109
	149	June 24, 1942	Revoking 134
	188	Sept. 11, 1942	Amending 149
	194	Oct. 6, 1942	Revoking 149
	252	Mar. 23, 1943	Revoking 194
Beef, Removal of Kidneys and Certain Fats from Carcasses.....	231	Feb. 2, 1943	
Beef, Retail Prices for Cuts, in Toronto and Winnipeg areas.....	232	Feb. 2, 1943	
	253	Mar. 24, 1943	Revoking 232
Bone-in-Veal.....	233	Feb. 2, 1943	
Butter (See also Rationing)			
Butter.....	26	Dec. 27, 1940	
	42	May 1, 1941	Revoking 26
Butter—Maximum Prices of Creamery.	221	Dec. 15, 1942	
	230	Jan. 23, 1943	Amending 221
	234	Feb. 2, 1943	Amending 221
Butter, Dairy.....	237	Feb. 16, 1943	
Cattle—Export of.....	151	June 24, 1942	
Cheese.....	65	Nov. 12, 1941	
Eggs.....	178	Aug. 25, 1942	
	212	Nov. 23, 1942	Revoking 178
	248	Mar. 16, 1943	Amending 212
Fish.....	77	Dec. 18, 1941	
Lamb.....	90	Jan. 20, 1942	
	196	Oct. 6, 1942	Revoking 90
Milk and Cream sold in Vancouver area.	172	Sept. 1, 1942	
	238	Feb. 16, 1943	Revoking 172
Milk and Cream sold in Greater Victoria area.....	187	Sept. 8, 1942	
	193	Oct. 2, 1942	Amending 187
Milk and Milk Products.....	124	Apr. 7, 1942	
	127	Apr. 30, 1942	Amending 124
	140	May 19, 1942	Amending 124
	158	July 14, 1942	Amending 124, 140
	165	July 28, 1942	Amending 124
	171	Aug. 11, 1942	Amending 124
	195	Dec. 11, 1942	Revoking 124, Parts I, II, IV and V, as amended by 127, 165 and 171.
	249	Mar. 16, 1943	Amending 195
Pork Products.....	247	Mar. 16, 1943	
Turkeys.....	70	Dec. 9, 1941	
Poultry, Prices of.....	197	Oct. 6, 1942	Revoking 70
<i>Consumer Credit</i>			
Consumer Credit.....	64	Oct. 10, 1941	
	75	Dec. 16, 1941	Revoking 64
	87	Jan. 13, 1942	Amending 75
	161	July 23, 1942	Amending 75
	225	Jan. 12, 1943	Revoking 75, 87 and 161

BOARD ORDERS CLASSIFIED ACCORDING TO SUBJECT—*Con.*

Subject	No.	Date Passed	
<i>Exemptions</i>			
Animals, Live.....	80	Jan. 6, 1942	
Beverages, Alcoholic.....	114	Mar. 23, 1942	
Books, Imported.....	88	Jan. 13, 1942	
	103	Feb. 17, 1942	Revoking 88
Exemptions, General.....	189	Sept. 22, 1942	Consolidating 66, 67, 69, 71, 77, 80, 102, 103, 106, 107, 114, 130, 167, 168 Amending 189
	199	Dec. 1, 1942	
Fish and Greenhouse Products.....	77	Dec. 18, 1941	
Fresh Fruits, Vegetables.....	66	Nov. 26, 1941	
Fur.....	69	Dec. 1, 1941	
Hay and Straw.....	106	Mar. 3, 1942	Revoking 79
Livestock, Poultry, Dairy Products, Honey, Maple Syrup and Fish.....	67	Dec. 1, 1941	
Lobster and Bird Seed.....	168	Aug. 8, 1942	
Newspapers, Magazines and Periodical Publications.....	167	July 28, 1942	
Philately.....	107	Mar. 3, 1942	
Primary Producers (transactions between them).....	102	Feb. 10, 1942	
Salt, Fisheries.....	130	May 5, 1942	
Timber—Christmas Trees.....	71	Dec. 9, 1941	
<i>Field Products</i>			
Feeds.....	84	Jan. 13, 1942	
	179	Aug. 26, 1942	Revoking 84
Hay.....	73	Dec. 9, 1941	
	79	Jan. 6, 1942	Revoking 73
Hay and Straw.....	106	Mar. 3, 1942	Revoking 79
Linseed Oil and Linseed Oilcake Meal...	95	Jan. 27, 1942	
Linseed Oil.....	100	Feb. 10, 1942	Revoking 95
Meal and Animal Products for Feeding Purposes.....	101	Feb. 10, 1942	
	255	Mar. 30, 1943	Revoking 101
Seeds.....	86	Jan. 13, 1942	
<i>Foods, Manufactured and Imported</i>			
Bread and Wheat Flour.....	5	Aug. 6, 1940	
	6	Sept. 6, 1940	Revoking 5
Bread.....	55	Aug. 5, 1941	
Bread, Wrapped.....	56	Aug. 8, 1941	
Coffee (see also Rationing).....	217	Dec. 7, 1942	
	256	Mar. 30, 1943	Amending 217
Groceries, Maximum Manufacturers' Prices of Certain.....	116	Mar. 23, 1942	
	125	Apr. 21, 1942	Amending 116
	128	May 5, 1942	Amending 116
	141	May 19, 1942	Amending 116
	156	July 14, 1942	Amending 116
	254	Mar. 30, 1943	Amending 116
Salt, Fisheries.....	130	May 5, 1942	
Soft Drinks, Bottled.....	104	Mar. 3, 1942	
Sugar (see Rationing)			
Tea (see also Rationing).....	83	Jan. 13, 1942	
	216	Dec. 7, 1942	

BOARD ORDERS CLASSIFIED ACCORDING TO SUBJECT—*Con.*

Subject	No.	Date Passed		
<i>Fruits, Vegetables, Honey and Maple Products</i>				
Apples, Evaporated.....	201	Oct.	20, 1942	Amending 116
Bananas.....	129	May	5, 1942	
	218	Dec.	15, 1942	Revoking 129
	224	Jan.	12, 1943	Amending 218
Canned Fruit and Vegetables of 1942 pack.....	148	June	24, 1942	
	186	Sept.	8, 1942	Amending 148
Honey, Industrial use of.....	162	July	14, 1942	
Honey, Extracted.....	182	Sept.	8, 1942	
Maple Products.....	250	Mar.	16, 1943	
Onions.....	89	Jan.	20, 1942	
Oranges.....	215	Dec.	12, 1942	
	239	Feb.	18, 1943	Revoking 215
	259	Mar.	30, 1943	Amending 239
Potatoes.....	110	Mar.	6, 1942	
	118	Apr.	2, 1942	
	152	June	24, 1942	Amending 118
	205	Nov.	11, 1942	Revoking 110, 118, 152
	219	Dec.	15, 1942	Revoking 205
	236	Feb.	16, 1943	Revoking 219
Potatoes in B.C.....	229	Jan.	22, 1943	
	257	Mar.	30, 1943	Revoking 229
<i>General Orders</i>				
Consumer Goods.....	145	June	30, 1942	
	214	Jan.	12, 1943	Replacing 115, 144, 145 and 154
Goods and Services affected by 1942 Federal Tax Changes.....	147	June	24, 1942	
	159	July	14, 1942	Amending 147
Goods and Services affected by 1943 Federal Tax Changes.....	245	Mar.	2, 1943	
Reduction in Prices.....	153	June	30, 1942	Revoking 123
Retail Prices.....	91	Jan.	20, 1942	
Retail and Wholesale Prices.....	144	June	30, 1942	Revoking 91
Seasonal Goods.....	76	Dec.	16, 1941	
	115	Mar.	17, 1942	Repealing 76
	154	June	30, 1942	Amending 115
Subsidized Goods.....	123	Apr.	7, 1942	
Successors in Business and Other Operators of Businesses.....	185	Jan.	12, 1943	
<i>Licensing</i>				
Businesses, Commencement, Acquisition and Expansion.....	184	Sept.	8, 1942	
Coal and Coke.....	1	Nov.	7, 1939	
	4	Mar.	2, 1940	Amending 1
Foods, Feeds, Clothing and Footwear....	63	Oct.	1, 1941	
Hides and Skins.....	48	July	15, 1941	
Licensing—General.....	72	Dec.	9, 1941	Amending 63
	78	Dec.	23, 1941	Revoking 63
	174	Aug.	25, 1942	
	202	Nov.	3, 1942	Revoking 72 and 78

BOARD ORDERS CLASSIFIED ACCORDING TO SUBJECT—*Con.*

Subject	No.	Date Passed	
<i>Miscellaneous</i>			
Automobiles.....	68	Dec. 1, 1941	
Coal.....	1	Nov. 7, 1939	
	4	Mar. 2, 1940	Amending 1
	111	Mar. 17, 1942	
Diamonds.....	81	Jan. 6, 1942	
Hides and Skins.....	48	July 15, 1941	
Horse Hair—dressed.....	142	June 2, 1942	
Horse Hair—raw.....	132	May 5, 1942	
Metal Tubes, collapsible.....	139	May 19, 1942	
	175	Aug. 25, 1942	Revoking 139
	206	Nov. 3, 1942	Amending 175
Ships' Stores.....	191	Dec. 1, 1942	
	226	Jan. 12, 1943	Revoking 191
Supply of Goods, Certain Orders relating to.....	241	Feb. 23, 1942	
Used Goods.....	98	Feb. 10, 1942	
Wool and Tops.....	2	Nov. 23, 1939	
	3	Jan. 19, 1940	Revoking 2
Wool.....	117	Mar. 23, 1942	
<i>Oils and Fats</i>			
Dogfish Liver.....	94	Jan. 27, 1942	
	169	Aug. 11, 1942	Revoking 94
Linseed Oil and Linseed Oilcake Meal...	95	Jan. 27, 1942	
	100	Feb. 10, 1942	Revoking 95
<i>Pulp and Paper</i>			
Book, Writing and Specialty Papers.....	227	Jan. 21, 1943	
Compensation for Allocated Newsprint.....	222	Dec. 30, 1942	
Distribution (and Use) of Print Paper (within Canada).....	223	Dec. 30, 1942	
Newsprint.....	170	Aug. 11, 1942	
	213	Dec. 1, 1942	Amending 170
Waste Paper.....	135	May 19, 1942	
<i>Rationing</i>			
Butter.....	220	Dec. 15, 1942	
	228	Jan. 12, 1943	Amending 220
	244	Feb. 27, 1943	Revoking 220, 228
Farm Machinery and Equipment.....	192	Oct. 1, 1942	
Railroad Standard Watches.....	181	Aug. 31, 1942	
	209	Nov. 17, 1942	Amending 181
Small Arms Ammunition.....	251	Mar. 16, 1943	
Sugar.....	93	Jan. 24, 1942	
	97	Feb. 10, 1942	Revoking 93
	112	Mar. 17, 1942	Amending 97
	113	Mar. 17, 1942	Amending 97
	136	May 19, 1942	Revoking 97
	137	May 19, 1942	Revoking 112, 113
	150	June 16, 1942	Revoking 136, 137
	155	June 30, 1942	
	163	July 16, 1942	Amending 150
	176	Aug. 25, 1942	Revoking 150, 155, 163
	198	Oct. 6, 1942	Amending 176
	207	Nov. 17, 1942	Amending 176
	242	Feb. 27, 1943	Revoking 176, 198, 207

BOARD ORDERS CLASSIFIED ACCORDING TO SUBJECT—*Con.*

Subject	No.	Date Passed		
<i>Rationing—Con.</i>				
Tea and Coffee.....	138	May	19, 1942	
	166	July	28, 1942	Revoking 138
	177	Aug.	25, 1942	Revoking 166
	198	Oct.	6, 1942	Amending 177
	208	Nov.	17, 1942	Amending 177
	243	Feb.	27, 1943	Revoking 177, 198, 208
<i>Rentals</i>				
Maximum Rentals.....	7	Sept.	24, 1940	
	8	Oct.	24, 1940	
Ottawa Rentals Committee.....	9	Oct.	30, 1940	
Trenton Rentals Committee.....	10	Oct.	4, 1940	
Kingston Rentals Committee.....	11	Oct.	4, 1940	
Parry Sound Rentals Committee.....	12	Oct.	6, 1940	
Brandon Rentals Committee.....	13	Oct.	6, 1940	
Windsor Rentals Committee.....	14	Oct.	19, 1940	
Regulations respecting Eviction of Ten-				
ants.....	15	Oct.	19, 1940	
Maximum Rentals.....	16	Oct.	22, 1940	
Barrie Rentals Committee.....	17	Oct.	22, 1940	
Halifax Rentals Committee.....	18	Oct.	27, 1940	
Sydney Rentals Committee.....	19	Oct.	28, 1940	
New Glasgow	20	Dec.	2, 1940	
Prince Rupert } Rentals Committee...				
Parry Sound				
Maximum Rentals.....	21	Dec.	4, 1940	
Calgary Rentals Committee.....	22	Dec.	12, 1940	
Vancouver Rentals Committee.....	23	Dec.	13, 1940	Amending 8
Victoria Rentals Committee.....	24	Dec.	17, 1940	Amending 8
Nanaimo Rentals Committee.....	25	Dec.	26, 1940	
Halifax Rentals Committee.....	27	Dec.	27, 1940	Amending 8
New Westminster Rentals Committee..	28	Jan.	6, 1941	
Maximum Rentals.....	29	Jan.	14, 1941	
Maximum Rentals and Eviction of				
Tenants.....	30	Jan.	23, 1941	Amending 7, 15
Maximum Rentals.....	31	Jan.	28, 1941	Amending 16, 29
Regulations respecting Variation of				
Maximum Rentals.....	32	Feb.	5, 1941	
Maximum Rentals.....	33	Feb.	14, 1941	
Variation of Maximum Rentals.....	34	Mar.	4, 1941	Amending 32
Maximum Rentals.....	35	Mar.	27, 1941	
	36	Mar.	27, 1941	
Termination of Leases.....	37	Mar.	28, 1941	Revoking 15, 30
Valleyfield Rentals Committee.....	38	Apr.	15, 1941	
Maximum Rentals.....	39	Apr.	18, 1941	
Variation of Maximum Rentals.....	40	Apr.	22, 1941	Amending 32
Maximum Rentals.....	41	Apr.	23, 1941	
Termination of Leases.....	43	May	2, 1941	Amending 37
Maximum Rentals.....	44	June	12, 1941	
	45	June	12, 1941	
	46	June	12, 1941	
	47	June	20, 1941	
Parry Sound Rentals Committee.....	49	July	18, 1941	Amending 41
Maximum Rentals.....	50	July	18, 1941	
	51	July	18, 1941	
	52	July	18, 1941	
	53	July	18, 1941	
	54	July	18, 1941	Amending 32, 35, 36, 38, 39, 41, 44, 45, 47.

BOARD ORDERS CLASSIFIED ACCORDING TO SUBJECT—*Con.*

Subject	No.	Date Passed		
<i>Rentals—Con.</i>				
Nanaimo Rentals Committee.....	57	Aug.	11, 1941	Amending 44
Maximum Rentals.....	58	Aug.	11, 1941	
	59	Aug.	11, 1941	
	60	Aug.	27, 1941	
	61	Sept.	23, 1941	
	62	Sept.	24, 1941	
Maximum Rentals and Termination of Leases.....	74	Dec.	16, 1941	Revoking 32, 37
	85	Jan.	13, 1942	Amending 74
	108	Apr.	24, 1942	Revoking 74, 85
Variation of Maximum Rentals for Hotel Accommodation.....	146	June	16, 1942	
Maximum Rentals based on Volume of Business.....	164	July	28, 1942	Amending 108
Maximum Rentals and Termination of Leases.....	173	Sept.	8, 1942	Amending 108
	183	Sept.	8, 1942	
Housing Accommodation in Congested Areas.....	200	Oct.	20, 1942	
Maximum Rentals and Termination of Leases.....	211	Dec.	1, 1942	Amending 108
	240	Feb.	20, 1943	Amending 108, 211
<i>Services</i>				
Allocation of Services under each Administrator.....	160	Sept.	22, 1942	
Carpets, Rugs and Linoleum—laying of.	131	May	5, 1942	
Freight Rates on the Great Lakes—Bulk Cargo.....	133	May	12, 1942	
	180	Aug.	25, 1942	Amending 133
	258	Mar.	30, 1943	Amending 133, 180
Furs, Dyeing and Dressing of.....	235	Feb.	16, 1943	
Gas Supplied by Certain Companies...	246	Mar.	2, 1943	
Manufacturing Processes performed on a Custom or Commission Basis.....	66	Nov.	26, 1941	
Moving Picture Films.....	99	Feb.	10, 1942	
Optometrists and Opticians.....	96	Feb.	3, 1942	
Rail Rates.....	92	Jan.	20, 1942	
Sales and Deliveries of Goods.....	120	Apr.	7, 1942	
	157	July	14, 1942	Amending 120
	203	Nov.	3, 1942	Revoking 120, 157
Slaughtering of Animals.....	204	Nov.	3, 1942	
Telephone Services.....	119	Apr.	7, 1942	
Transportation of Goods and Persons...	105	Mar.	3, 1942	
	121	Apr.	7, 1942	Revoking 105
	126	Apr.	27, 1942	Amending 121

Appendix E

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING
TO ADMINISTRATION

Number	Title	Date of Order
Alcoholic Beverages Administration		
A-193	Delivery of Brewery Products (Amended by A-631).....	May 27, 1942
A-313	Advertising by Brewers.....	July 28, 1942
A-631	Amending A-193.....	Mar. 8, 1943
A-666	Beer (Revoking A-450).....	Mar. 30, 1943
Asbestos and Asbestos Products Administration		
A-209	Asbestos Products.....	June 5, 1942
Chemicals Administration		
A-504	Labelling and Designation of Anti-freeze.....	Dec. 7, 1942
Coal Administration		
A-60	Brazeau Domestic Briquettes.....	Mar. 23, 1942
A-65 ¹	S.M. Bartling & Son and Inness' Coal.....	Mar. 24, 1942
A-82 ¹	Measurement of Fuelwood (Amended by A-227).....	Apr. 10, 1942
A-181	Price of Anthracite Coal at Trenton, Ontario.....	May 26, 1942
A-182	Maximum Prices of Coal and Coke for Dealers in the City of Ottawa and the Municipalities of Westboro, Eastview and Billings Bridge in Ontario and the City of Hull in Quebec....	May 26, 1942
A-225	Posting of Prices for Solid Fuels.....	June 11, 1942
A-227	Amending A-82.....	June 11, 1942
A-289 ¹	Grading of Coal Mined in the Province of Alberta.....	July 11, 1942
A-495 ¹	Distribution and Use of Petroleum Coke.....	Nov. 25, 1942
F-1 ²	(Originally named A-103)	
F-4	Maximum Prices for Fuelwood in Lake St. John County, Quebec (Originally named A-106)	Apr. 22, 1942
F-6	Maximum Prices for Fuelwood in Megantic County, Quebec. (Amended by F-10).....	Apr. 22, 1942
F-9	(Originally named A-108)	
F-10	Maximum Prices for Fuelwood in Chicoutimi County, Quebec. (Amended by F-37).....	Apr. 22, 1942
F-11	(Originally named A-205)	
F-12	Maximum Prices for Sawdust in Vancouver Area and Victoria Area in the Province of British Columbia.....	June 3, 1942
F-13	(Originally named A-226)	
F-14	Amending F-4.....	June 15, 1942
F-15	(Originally named A-228)	
F-16	Maximum Prices for Fuelwood in Certain Counties in the Province of Nova Scotia.....	June 11, 1942
F-17	(Originally named A-229)	
F-18	Maximum Prices for Fuelwood in Halifax and Dartmouth, in the Province of Nova Scotia.....	June 11, 1942
F-19	(Originally named A-245)	
F-20	Maximum Prices for Millwood sold as Fuel in Vancouver Area and Victoria Area.....	June 18, 1942
F-21	(Originally named A-248)	
F-22	Maximum Prices for Fuelwood in the Counties of Victoria, Sun- bury, Queens, Kings, Charlotte, Westmorland, Albert, Carle- ton and St. John in the Province of New Brunswick, excepting the City of St. John and the Municipality of Fairville. (Amended by F-22 and F-30).....	June 19, 1942

¹ These orders became orders of the Coal Controller on Mar. 5, 1943, by authority of Order in Council P.C. 1752.

² F represents Fuelwood Order.

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Coal Administration—Con.		
F-16	(Originally named A-250) Maximum Prices for Fuelwood in the Counties of Madawaska, Restigouche, Gloucester, Northumberland and Kent, in the Province of New Brunswick.....	June 19, 1942
F-22	(Originally named A-280) Amending F-14.....	June 30, 1942
F-26	Limiting the Quantities of Wood Fuel and Sawdust which may be delivered to a Consumer in the Vancouver Area.....	Aug. 11, 1942
F-30	Amending F-14.....	Aug. 20, 1942
F-34 ¹	Disposal of Douglas Fir Millwaste Usable as Domestic Wood Fuel	Sept. 5, 1942
F-36 ¹	Sawdust and Millwood in Vancouver Area in the Province of British Columbia (Amended by F-53).....	Sept. 12, 1942
F-37	Amending F-6.....	Sept. 14, 1942
F-40 ¹	Sawdust and Millwood in the Inner Victoria Area and the Outer Victoria Area in the Province of British Columbia.....	Sept. 14, 1942
F-41	Maximum Delivered Prices for Fuelwood in the City of Levis and Certain Municipalities in the Counties of Levis, Quebec and Montmorency, all in the Province of Quebec (Revoking F-3 (A-105)).....	Oct. 1, 1942
F-42	Maximum Delivered Prices for Fuelwood in Quebec City, in the Province of Quebec (Revoking F-2 (A-104)).....	Oct. 1, 1942
F-44	Maximum Prices for Fuelwood in Certain Counties in the Pro- vince of Quebec (Revoking F-7 (A-110)).....	Oct. 1, 1942
F-45	Maximum Prices in the City of Riviere du Loup in the Province of Quebec.....	Oct. 1, 1942
F-47	Maximum Prices for Fuelwood in the Town of Kenora in the Province of Ontario.....	Oct. 20, 1942
F-48	Maximum Prices for Dry Fuelwood in the Province of Mani- toba (Amended by F-54).....	Oct. 20, 1942
F-49	Maximum Prices of Fuelwood in the City of Edmonton, in the Province of Alberta.....	Oct. 26, 1942
F-50	Maximum Prices of Fuelwood in the Cities of Fort William and Port Arthur, both in the Province of Ontario.....	Nov. 18, 1942
F-51	Maximum Prices for Fuelwood in Greater Toronto Area and the City of Hamilton, in the Province of Ontario (Revoking F-24 (A-312) as amended by F-29) (Amended by F-56).....	Nov. 10, 1942
F-52	Maximum Prices for Fuelwood in the City of St. John and in the School Districts known as Beaconsfield and Fairville, New Brunswick (Revoking F-15 (A-249) as amended by F-33)...	Nov. 23, 1942
F-53 ¹	Amending F-36.....	Nov. 18, 1942
F-54	Amending F-48.....	Nov. 18, 1942
F-55	Maximum Prices of Fuelwood in the Province of Saskatchewan...	Dec. 9, 1942
F-56	Amending F-51.....	Dec. 11, 1942
F-57	Maximum Prices for Bushwood and Millwood in the Townsite of Banff, in the Province of Alberta (Revoking F-46).....	Dec. 24, 1942
F-58	Maximum Prices of Fuelwood in Central and South Western Ontario (Revoking F-27, F-28 and F-35).....	Dec. 29, 1942
F-59	Maximum Prices for Fuelwood in the Eastern Part of Ontario and a portion of the Province of Quebec adjacent thereto (Revok- ing F-25 (A-325), as amended by F-43).....	Dec. 29, 1942
F-60	Maximum Prices of Fuelwood in the Western and South Shore Counties of the Province of Quebec (Revoking F-17 (A-258), as amended by F-39; F-18 (A-259); F-19 (A-260), as amended by F-32; F-20 (A-261) as amended by F-31; and F-21 (A-262) as amended by F-38).....	Jan. 7, 1943
F-61 ¹	Amending F-36 as amended by F-53.....	Jan. 12, 1943
F-62	Sawdust, Millwood and Bushwood in Certain Municipalities in the Province of British Columbia.....	Jan. 19, 1943
F-63	Bushwood in the Vancouver Area and the Lower Fraser Valley, in the Province of British Columbia.....	Jan. 19, 1943

¹ These orders became orders of the Coal Controller on Mar. 5, 1943, by authority of Order in Council P.C. 1752.

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Coal Administration—Conc.		
F-64	Maximum Prices of Fuelwood in the Districts of Parry Sound, Algoma, Manitoulin, Nipissing and Sudbury and Certain Areas in the Districts of Cochrane and Temiskaming, all in the Province of Ontario (Revoking F-5 (A-107), F-8 (A-187), and F-23 (A-291)).....	Jan. 23, 1943
F-65	Maximum Prices of Fuelwood in the Districts of Abitibi and Temiskaming in the Province of Quebec.....	Feb. 6, 1943
F-66	Maximum Prices of Fuelwood in a Northern Portion of the Province of Alberta.....	Mar. 23, 1943
F-67	Sawdust and Millwood in the Vancouver Area in the Province of British Columbia.....	Mar. 31, 1943
F-68	Sawdust and Millwood in the Inner Victoria Area, and the Outer Victoria Area in the Province of British Columbia.....	Mar. 31, 1943
Construction Products Administration		
A-140	Maximum Prices for Crushed Stone in Cap St. Martin, Laval County, Quebec.....	May 4, 1942
A-147	Maximum Prices of Crushed Stone Sold by Certain Producers (Amended by A-387).....	May 9, 1942
A-387	Amending A-147.....	Sept. 9, 1942
A-410	Maximum Prices for Brick and Hollow Structural or Terra Cotta Tile in the Province of Ontario.....	Sept. 28, 1942
Foods Administration		
<i>Animal Products</i>		
A-85	Dairiloid.....	Apr. 13, 1942
A-91	Fresh Salmon caught in the Waters adjacent to Canada (Revoking A-23).....	Apr. 14, 1942
A-113	Prices for Butter Colour sold by Chr. Hansen's Laboratory.....	Apr. 24, 1942
A-286	Prices for Cuts of Beef.....	July 8, 1942
A-309	Prices for Cuts of Beef (Amended by A-329).....	July 28, 1942
A-329	Amending A-309.....	Aug. 11, 1942
A-353	Prices for Cuts of Beef.....	Aug. 20, 1942
A-360	Condensed Milk.....	Aug. 26, 1942
A-372	Process Cheese.....	Sept. 2, 1942
A-378	Canned Corned Beef (Revoking A-220 and A-288).....	Sept. 4, 1942
A-433	Maximum Prices for Cuts of Beef (Revoking A-393).....	Oct. 10, 1942
A-483	Holding of Creamery Butter (Revoking A-457).....	Nov. 18, 1942
A-490	Abattoirs and Slaughter Houses.....	Nov. 23, 1942
A-529	Maximum Wholesale Prices for Cuts of Beef.....	Dec. 22, 1942
A-587	Maximum Wholesale Prices for Cuts of Beef.....	Feb. 8, 1943
A-650	Maximum Wholesale Prices for Cuts of Beef.....	Mar. 23, 1943
A-659	Maximum Prices for Frozen Eggs (Mixed eggs, whites and yolks) (Revoking A-89).....	Mar. 26, 1943
<i>Field Products (Feeds, Fertilizers and Pesticides, and Seeds)</i>		
A-76	Maximum Prices for Selected High Vitamin Fishmeal Products....	Mar. 30, 1942
A-221	Price of Dehydrated Alfalfa Meal (Amended by A-357).....	June 9, 1942
A-306	Packaging of Feeding Stuffs.....	July 27, 1942
A-326	Fertilizers.....	Aug. 12, 1942
A-342	Rotenone.....	Aug. 17, 1942
A-357	Amending A-221.....	Aug. 25, 1942
A-366	Feed Grain.....	Aug. 26, 1942
A-427	Maximum Prices of Clamshell produced in the Province of British Columbia.....	Oct. 6, 1942
A-429	Crushed Oyster Shell.....	Oct. 7, 1942
A-446	Seeds (Revoking A-3).....	Oct. 20, 1942

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Foods Administration—Con.		
<i>Field Products—Conc.</i>		
A-519	Fertilizer containing Chemical Nitrogen.....	Dec. 16, 1942
A-548	Sale of Fertilizer in the Province of Ontario for the Flue-Cured (Cigarette) Tobacco Crop (Amended by A-595).....	Jan. 5, 1943
A-549	Sale of Fertilizers in Eastern Canada.....	Jan. 5, 1943
A-563	Gopher Poison containing Strychnine.....	Jan. 16, 1943
A-595	Amending A-548.....	Feb. 13, 1943
A-601	Price of Fertilizers in the Provinces of Ontario, Quebec, New Brunswick, Nova Scotia, and P.E.I. (Revoking A-115).....	Feb. 23, 1943
A-622	Beet Molasses for Agricultural Purposes (Revoking A-144).....	Feb. 23, 1943
A-635	Prices of Fertilizers in the Province of British Columbia.....	Mar. 9, 1943
A-636	Commercial Mixed Feeds (Revoking A-414 which revoked A-308).....	Mar. 9, 1943
A-648	Alfalfa Meal (Revoking A-365).....	Mar. 20, 1943
A-651	Maximum Prices of Wheat Millfeed.....	Mar. 22, 1943
A-680	Meal and Animal Products for Feeding Purposes.....	Mar. 30, 1943
<i>Fish and Fish Products</i>		
A-47	Smoked Cross Pack Fillets of Fish.....	Mar. 31, 1942
A-114	Prices for Canned Crabmeat processed by Queen Charlotte Cannerners Ltd. and Lornie Packing Co.....	Apr. 24, 1942
A-136	Canned Salmon.....	May 1, 1942
A-341	Price of Canned Lobsters (Revoking A-223 which revoked A-94).....	Aug. 10, 1942
A-380	Atlantic Tuna Fish.....	Sept. 8, 1942
A-381	Maximum Prices of Pilchards packed from 1942 catch.....	Sept. 8, 1942
A-382	Maximum Prices for Frozen Salmon, Soles, Brills and Witches caught in Pacific Coast Waters (Amended by A-516).....	Sept. 8, 1942
A-516	Amending A-382.....	Dec. 11, 1942
A-550	Fish Boxes.....	Jan. 12, 1943
A-564	Certain Fresh, Frozen, Cured, Smoked, Canned, Packed or otherwise Processed Fish or Fish Products.....	Jan. 18, 1943
<i>Fruits and Vegetables, Honey and Maple Products</i>		
A-14	Onions in the Yukon Territory.....	Apr. 24, 1942
A-30	Certain Canned Vegetables (Revoked by Board Order No. 148).....	Feb. 27, 1942
A-44	Prices of Domestic Canned Fruits and Vegetables.....	Mar. 23, 1942
A-63	Potatoes (Revoked by Board Order No. 205).....	Mar. 21, 1942
A-96	New Potatoes (Revoked by Board Order No. 205).....	Apr. 14, 1942
A-445	Dehydrated Apples and Evaporated Apples.....	Oct. 19, 1942
A-498	Holding of Canned Fruit and Vegetable, Jam or Marmalade Products.....	Nov. 28, 1942
<i>Manufactured and Imported Foods</i>		
A-59	Bread and Bakery Products (Amended by A-502).....	Mar. 18, 1942
A-157	Flour Bags.....	May 13, 1942
A-201	Imported Rice (Amended by A-639).....	June 1, 1942
A-203	Maple Leaf Ice Cream Limited and Davie's Dairy Products Limited.....	June 2, 1942
A-233	Packaging of Chocolates and other Sugar Confections.....	June 12, 1942
A-323	Prices for Ice in the Ottawa District.....	Aug. 6, 1942
A-356	Maximum Prices for Biscuits manufactured in the Provinces of Quebec, New Brunswick, Nova Scotia and Prince Edward Island.....	Aug. 25, 1942
A-385	Green Coffee.....	Sept. 22, 1942
A-400	Prices for Ice in the Montreal District (Amended by A-409).....	Sept. 17, 1942
A-403	Packing of Tea.....	Sept. 21, 1942
A-404	Maximum Price of Brazil Nuts.....	Sept. 21, 1942
A-409	Amending A-400.....	Sept. 25, 1942
A-502	Amending A-59.....	Dec. 5, 1942

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Foods Administration—Concluded		
<i>Manufactured and Imported Foods—Conc.</i>		
A-517	Maximum Price of Macaroni Products.....	Dec. 12, 1942
A-518	Maximum Prices of Shelled Cashew Nuts (Kernels).....	Dec. 12, 1942
A-527	Maximum Prices of California Figs.....	Dec. 18, 1942
A-531	Soft Drinks.....	Dec. 23, 1942
A-553	Certain Dried Fruits (Amended by A-647).....	Jan. 8, 1943
A-639	Amending A-201.....	Mar. 10, 1943
A-647	Amending A-553.....	Mar. 20, 1943
Furniture and Brushes Administration		
A-18	Frames for Upholstered Goods.....	Feb. 21, 1942
A-21	School Furniture.....	Feb. 26, 1942
A-79	Dressed Horse Hair (Revoked by Board Order No. 142).....	Mar. 28, 1942
A-130	Furniture.....	May 1, 1942
A-131	Furniture.....	May 8, 1942
A-134	Simplification and Standardization of School Furniture.....	May 9, 1942
A-142	Brooms made from Broom Corn (Revoking A-78).....	May 11, 1942
A-165	Manufacture of Caskets.....	May 18, 1942
A-186	Whisks.....	May 26, 1942
A-198	Shaving Brushes.....	May 28, 1942
A-218	Economies in the Manufacture of Household Brushes, Twist-in Wire Brushes and Wire Brushes (Amended by A-538).....	June 9, 1942
A-219	Mops.....	June 11, 1942
A-266	Novelty Furniture.....	June 27, 1942
A-305	Venetian Blinds made from Wood (Amended by A-335).....	July 24, 1942
A-335	Amending A-305.....	Aug. 13, 1942
A-377	Prices of Pianos and Organs.....	Sept. 4, 1942
A-432	Price of Furniture Manufactured in the Province of British Columbia.....	Oct. 13, 1942
A-493	Bristles and Brushes (Revoking A-2 as amended by A-42).....	Nov. 25, 1942
A-494	Paint and Varnish Brushes (Revoking A-197).....	Nov. 25, 1942
A-538	Amending A-218.....	Dec. 30, 1942
A-559	Office Furniture (Revoking A-189).....	Jan. 13, 1943
Glass and Glass Products Administration		
A-208	Labelling of Mirrors.....	June 5, 1942
A-345	Glass Vinegar Jars (Revoking A-273).....	Aug. 8, 1942
A-441	Glass Containers for Packing certain Food Products (Amended by A-567).....	Oct. 14, 1942
A-472	Glass Containers for Wines and Spirituous Beverages.....	Nov. 7, 1942
A-567	Amending A-441.....	Jan. 22, 1943
Hides and Leather Administration		
A-13	Harness.....	Apr. 18, 1942
A-77	Raw Horse Hair (Revoked by Board Order No. 132).....	Mar. 31, 1942
A-318	Clothing, Glove, Cap and Helmet Leather (Revoking A-62).....	July 30, 1942
A-609	Glove, Mitt and Garment Leather.....	Feb. 23, 1943
Jewellery Administration		
A-210	Jewellery.....	June 19, 1942
A-267	Silver-plated Hollow-ware.....	June 29, 1942
A-431	Use of Platinum, Palladium and Rhodium in the Manufacture of Jewellery.....	Nov. 11, 1942
A-447	Jewellery Trade.....	Oct. 22, 1942
A-503	Swiss Watches.....	Dec. 7, 1942
A-507	Jewellery.....	Dec. 7, 1942
A-643	Swiss Watch Movements.....	Mar. 12, 1943

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Luggage and Small Leather Goods Administration		
A-408	Luggage.....	Sept. 24, 1942
A-566	Luggage (Revoking A-135).....	Jan. 18, 1943
A-619 ³	Trunks.....	Feb. 23, 1943
A-655	Small Leather Goods.....	Mar. 26, 1943
Metals Administration		
<i>Electrical Apparatus and Machinery, Electrical Instruments</i>		
A-434	Transformers (Revoking A-327) (Amended by A-577).....	Oct. 13, 1942
A-568	Generators, Switchgear, Circuit Breakers, Disconnecting Switches and Other Devices.....	Jan. 22, 1943
A-569	Electrical Generators (Small), Motors and Control Equipment...	Jan. 22, 1943
A-577	Amending A-434.....	Jan. 30, 1943
<i>Electrical Equipment and Supplies</i>		
A-231	Standardization and Simplification in the Manufacture of Sectional Switch and Outlet Boxes and Covers.....	June 15, 1942
A-232	Standardization and Simplification in the Manufacture and Packaging of Electrical Tapes.....	June 12, 1942
A-294	Galvanized Steel Wire Strand.....	July 14, 1942
A-401	Commercial and Industrial Electric Lighting Fixtures (Revoking A-281).....	Sept. 21, 1942
A-406	Storage Batteries (Amended by A-435).....	Sept. 22, 1942
A-413	Portable Lamps and Lamp Shades (Amended by A-537 and A-656)	Oct. 1, 1942
A-423	Residential Lighting Fixtures (Amended by A-509).....	Oct. 5, 1942
A-435	Amending A-406.....	Oct. 13, 1942
A-509	Amending A-423.....	Dec. 8, 1942
A-510	Flexible Cords (Revoking A-282).....	Dec. 8, 1942
A-537	Amending A-413.....	Dec. 30, 1942
A-551	Electrical Supplies (Revoking A-257).....	Jan. 12, 1943
A-552	Armoured Cable (BX Cable).....	Jan. 12, 1943
A-607	Incandescent, Fluorescent and other Electric Discharge Lamps..	Feb. 23, 1943
A-610 ¹	Electrical Appliances for Domestic Use.....	Feb. 23, 1943
A-611 ¹	Radios, Radio-phonograph Combinations, Phonographs and Replacement Parts for Radios.....	Feb. 23, 1943
A-612 ¹	Domestic Washing Machines, Ironers and Domestic and Commercial Vacuum Cleaners.....	Feb. 23, 1943
A-656	Amending A-413 as amended by A-537.....	Mar. 26, 1943
A-665	Wiring and Signalling Devices (Revoking A-241).....	Mar. 29, 1943
<i>Fabricated Steel and Non-Ferrous Metals</i>		
A-87	Carriage, Machine, Tire, Countersunk Head, Elevator and Step Bolts and Lag Screws.....	Apr. 11, 1942
A-126	Steel Drums.....	May 4, 1942
A-128	Manufacture of Metal Venetian Blinds (Amended by A-190).....	May 4, 1942
A-168	Barbed Wire (Amended by A-264).....	June 30, 1942
A-190	Amending A-128.....	May 26, 1942
A-213	Corset Steel.....	June 6, 1942
A-239	Lawn Mowers.....	June 13, 1942
A-264	Amending A-168.....	July 27, 1942
A-271	Castors for Metal Beds and Wood Furniture.....	June 30, 1942
A-277	Shovels, Spades, Scoops, and Scrapers.....	June 30, 1942
A-278	Axes and Adzes.....	June 30, 1942
A-287	Baby Carriages.....	July 9, 1942
A-348	Stove Bolts (Amended by A-596).....	Aug. 19, 1942
A-349	Machine Screws.....	Aug. 19, 1942

¹ Orders A-610 to A-620 inclusive have been substituted for the orders issued by the Controller of Supplies which were revoked by Board Order No. 241, February 23, 1943.

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Metals Administration—Con.		
A-350	Steel Rivets one-half inch in Diameter and larger.....	Aug. 19, 1942
A-351	Stove Bolt Nuts and Machine Screw Nuts	Aug. 19, 1942
A-352	Self-Tapping Sheet Metal Screws.....	Aug. 19, 1942
A-373	Metal Windows.....	Sept. 3, 1942
A-374	Wire Screen Cloth (Amended by A-407).....	Sept. 3, 1942
A-407	Amending A-374.....	Sept. 23, 1942
A-416	Safety Razors and Safety Razor Blades.....	Sept. 30, 1942
A-424	Stranded Steel Clothes Line Wire (Revoking A-272).....	Oct. 5, 1942
A-444	Metal Hair Pins and Metal Bob Pins (Revoking A-340).....	Oct. 16, 1942
A-452	Metal Containers (Revoking A-16, as amended by A-127, A-253 and A-375; A-40; A-216; and A-217)..... (These orders are replaced by A-425 under Metal Containers Administration)	Oct. 23, 1942
A-596	Amending A-348.....	Feb. 16, 1943
A-613 ¹	Use of Metal in the Manufacture of certain Goods.....	Feb. 23, 1943
A-661	Food Choppers (Revoking A-471).....	Mar. 27, 1943
<i>Farm and Construction Machinery and Municipal Service Equipment</i>		
A-1	Farm Machinery and Equipment.....	Jan. 16, 1942
A-8	Prices of Farm Machinery and Parts.....	Feb. 4, 1942
A-101	Farm Machinery and Equipment and Parts therefor (Amended by A-386).....	Apr. 16, 1942
A-124	Simplification and Standardization of Pumps.....	Apr. 4, 1942
A-185	Exhibition of Farm Machinery.....	May 23, 1942
A-246	Registration of and Control over Used Industrial and Construction Equipment.....	June 29, 1942
A-386	Amending A-101.....	Sept. 5, 1942
A-395	Farm Machinery and Equipment.....	Sept. 12, 1942
<i>Heating, Plumbing and Air-Conditioning Equipment and Supplies</i>		
A-71	Heating, Plumbing, Air-Conditioning Equipment and Supplies..	Mar. 25, 1942
A-90	Plumbing Equipment (Amended by A-129).....	Apr. 13, 1942
A-125	Economies, Simplification and Conservation in the Production of Cast Iron Soil Pipe and Fittings (Amended by A-572).....	May 4, 1942
A-129	Amending A-90.....	May 4, 1942
A-153	Vitreous China Sanitary Plumbing Fixtures.....	May 13, 1942
A-156	Use of Brass in Plumbing, Heating and Air-Conditioning Equipment and Supplies.....	May 20, 1942
A-169	Use of Steel Sheet, Zinc, and other Materials in the Manufacture of Range Boilers.....	June 20, 1942
A-358	Floor and Roof Drain Fittings.....	Aug. 26, 1942
A-359	Closet Seats (Amended by A-442).....	Aug. 26, 1942
A-390	Grey Cast Iron and Malleable Iron Pipe Fittings.....	Sept. 11, 1942
A-442	Amending A-359.....	Oct. 14, 1942
A-476	Warm Air Furnaces.....	Nov. 11, 1942
A-479	Heaters.....	Nov. 16, 1942
A-480	Concealed and Enclosed Convactor Type Radiators.....	Nov. 16, 1942
A-484	Circulating, Condensation and Vacuum Pumps (Amended by A-653).....	Nov. 20, 1942
A-485	Surface Heating Coils (Amended by A-583).....	Nov. 20, 1942
A-486	Humidifiers.....	Nov. 20, 1942
A-522	Heating Specialties for Hot Water and Steam Heating Systems..	Dec. 17, 1942
A-541	Brass and Bronze Screwed Pipe Fittings.....	Jan. 4, 1943
A-560	Low Pressure Steel Boilers.....	Jan. 15, 1943
A-562	Screw Feed Coal Stokers (Amended by A-586).....	Jan. 15, 1943

¹Orders A-610 to A-620 inclusive have been substituted for the orders issued by the Controller of Supplies which were revoked by Board Order No. 241, February 23, 1943.

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Metals Administration—Conc.		
<i>Heating, Plumbing and Air-Conditioning Equipment and Supplies—Conc.</i>		
A-572	Amending A-125.....	Jan. 23, 1943
A-574	Unit Heaters.....	Jan. 23, 1943
A-583	Amending A-485.....	Feb. 2, 1943
A-586	Amending A-562.....	Feb. 6, 1943
A-618 ¹	Stoves and Ranges.....	Feb. 23, 1943
A-653	Amending A-484.....	Mar. 26, 1943
A-657	Electric Sump Pumps and Cellar Drainers.....	Mar. 26, 1943
<i>Metal Containers</i>		
A-425	Metal Containers and Closures (Amended by A-473).....	Oct. 23, 1942
A-473	Amending A-425.....	Nov. 10, 1942
A-667	Maximum Prices of Jar Rings.....	Mar. 30, 1943
<i>Metals, General</i>		
A-194	Typewriters (Amended by A-379, A-496 and A-534).....	May 29, 1942
A-379	Amending A-194.....	Sept. 5, 1942
A-496	Amending A-194 as amended by A-379.....	Nov. 26, 1942
A-534	Amending A-194, as amended by A-379 and A-496.....	Dec. 26, 1942
A-546	Office Machinery (Revoking A-195).....	Jan. 6, 1943
A-579	Use of Metal in the Manufacture and Assembly of Certain Goods (Revoking A-224, which revoked A-145, and as amended by A-367).....	Jan. 30, 1943
<i>Miscellaneous</i>		
A-215	Economies in the Use of Steel Tanks.....	June 9, 1942
A-330	Critical Steel.....	Aug. 12, 1942
A-506	Portable Chain Hoists and Trolleys.....	Dec. 7, 1942
<i>Motor Vehicles and Parts</i>		
A-621	Preferential Rating for Motor Vehicle Repairs (Revoking A-528).....	Feb. 23, 1943
<i>Non-ferrous Metal (Primary)</i>		
A-176	Britannia Metal.....	May 21, 1942
A-311	Refined White Arsenic.....	July 28, 1942
A-344	Price of Tin (Revoking A-285).....	Aug. 17, 1942
A-418	Peat Moss to be used as Poultry Litter in the Province of British Columbia.....	Oct. 5, 1942
A-453	Tinplate Containers et al (Revoking A-24, A-43, A-74, A-86, A-143, A-177, A-178, A-320 and A-324).....	Oct. 23, 1942
	(These orders are replaced by A-425 under Metal Containers Administration).	
A-588	Selling Price of Fine Silver sold by Primary Producers.....	Jan. 27, 1943
A-660	Maximum Prices of Non-Ferrous Metal Scrap (Revoking A-415).....	Mar. 27, 1943
<i>Refrigeration, Commercial Laundry and Dry Cleaning Equipment</i>		
A-615 ¹	Domestic Refrigerators.....	Feb. 23, 1943
A-616 ¹	Refrigerating and Air-Conditioning Equipment.....	Feb. 23, 1943
A-617 ¹	Commercial Laundry and Dry Cleaning Equipment.....	Feb. 23, 1943
<i>Upholstered and Metal Furniture and Bedding</i>		
A-614 ¹	Metal Furniture, Upholstered Furniture, Bedding and Parts.....	Feb. 23, 1943

¹ Orders A-610 to A-620 inclusive have been substituted for the orders issued by the Controller of Supplies which were revoked by Board Order No. 241, February 23, 1943.

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Oils and Fats Administration		
A-56	Beeswax.....	Mar. 18, 1942
A-148	Common Cod Oil and Refined Medicinal Cod Liver Oil.....	May 8, 1942
A-304	Use of Colours in the Manufacture of Paints and Varnishes (Revoking A-41).....	July 23, 1942
A-321	Marine Animal Oils.....	Aug. 1, 1942
A-332	Natural Varnish Resins (Revoking A-119).....	Aug. 13, 1942
A-333	Shellac.....	Aug. 13, 1942
A-388	Feeding Oils.....	Sept. 10, 1942
A-426	Animal Fats (Revoking A-173).....	Oct. 6, 1942
A-428	Beeswax Produced in Canada.....	Oct. 7, 1942
A-437	Tung Oil and Oiticica Oil (Revoking A-75).....	Oct. 13, 1942
A-448	Use of Carnauba Wax.....	Oct. 22, 1942
A-458	Bar or Package Soaps or Cleansers.....	Nov. 2, 1942
A-571	Glycerine Recovery in Soap Manufacture.....	Jan. 23, 1943
A-578	Use and Consumption of Fats and Oils (Revoking A-319).....	Jan. 30, 1943
A-602	Supply and Use of Coconut Oil and Other High Lauric Acid Oils...	Feb. 19, 1943
A-642	Conservation of Bones, Fats and Greases.....	Mar. 11, 1943
Pharmaceuticals Administration		
A-97	Seidlitz Powders.....	Apr. 15, 1942
A-302	Cosmetics.....	July 22, 1942
A-514	Packaging and Sizes of Household Drug Products.....	Dec. 9, 1942
A-535	Toilet Goods.....	Dec. 29, 1942
A-654	Gift Sets and Gift Kits (Revoking A-461).....	Mar. 20, 1943
Publishing, Printing and Allied Industries Administration		
A-212	Greeting Cards.....	June 6, 1942
A-364	Newspapers, Magazines and Periodicals (Revoking A-67).....	Aug. 28, 1942
A-487	Manufacture of Photo Engravings, Electrotypes, Stereotypes and Matrices.....	Nov. 21, 1942
Pulp and Paper Administration		
<i>Book and Writing Paper</i>		
A-50	Paper (Amended by A-238).....	Apr. 15, 1942
A-179	Book, Writing, Bond and White Specialty Papers.....	May 20, 1942
A-238	Amending A-50.....	June 19, 1942
A-243	Blotting Papers.....	June 18, 1942
A-275	Sulphite Converting Papers (Amended by A-331).....	June 30, 1942
A-331	Amending A-275.....	Aug. 12, 1942
A-397	Manufacture of Paper.....	Sept. 12, 1942
A-523	Base Paper for Conversion into Waxed Bread Wrappers.....	Dec. 18, 1942
A-584	Production and Delivery of Paper for Magazines and Other Periodicals (Revoking A-455).....	Feb. 4, 1943
<i>Newsprint</i>		
A-196	Bilge Loading of Newsprint.....	May 29, 1942
A-451	Issue of Permits to Newsprint Manufacturers.....	Oct. 26, 1942
A-547	Production and Delivery of Newsprint (Revoking A-454).....	Dec. 30, 1942
A-628	Maximum Price of Newsprint Paper.....	Feb. 27, 1943
<i>Packages and Converted Paper Products</i>		
A-64	Standardization in the Manufacture of Certain Converted Paper Products (Amended by A-237 and A-389).....	Apr. 16, 1942
A-192	Standardization and Simplification of Packaging.....	May 26, 1942
A-237	Amending A-64.....	June 12, 1942
A-242	Amending A-15.....	June 18, 1942
A-334	Loose Leaf Sheets, Indexes and Forms.....	Sept. 5, 1942

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Pulp and Paper Administration—Conc.		
<i>Packages and Converted Paper Products—Conc.</i>		
A-389	Amending A-64 as amended by A-237.....	Sept. 11, 1942
A-456	Shipping Tags.....	Nov. 2, 1942
A-481	Christmas Wrappings.....	Nov. 17, 1942
A-482	Paper Bags.....	Nov. 17, 1942
A-530	Gummed Kraft Paper Tape (Revoking A-206).....	Dec. 23, 1942
A-555	Dress Patterns (Revoking A-230).....	Jan. 12, 1943
A-592	Paper Boxes.....	Feb. 11, 1943
A-620 ¹	Transparent Film.....	Feb. 23, 1943
A-649	Manufacture of Envelopes (Revoking A-274).....	Mar. 22, 1943
A-662	Social Stationery (Revoking A-15 as amended by A-242).....	Mar. 27, 1943
<i>Paperboard and Wallpaper</i>		
A-123	Economies, Simplifications and Conservation in the Production of Paperboard (Amended by A-436).....	Apr. 24, 1942
A-436	Amending A-123.....	Oct. 13, 1942
A-565	Styles of Wallpaper.....	Jan. 18, 1943
<i>Shipping Cases</i>		
A-100	Conservation of Paper in the Manufacture of Shipping Cartons...	Apr. 17, 1942
A-102	Manufacturers' Prices for Shipping Cartons.....	Apr. 18, 1942
A-170	Display Bin Containers.....	May 18, 1942
A-284	Rubber Printing Dies.....	July 2, 1942
A-290	Manufacturers' Prices for Shipping Cartons.....	July 11, 1942
A-301	Corrugated and Fibreboard Shipping Containers for Macaroni and Other Food Products.....	July 18, 1942
A-336	Wrapping of Corrugated Cartons and Products.....	Aug. 13, 1942
Real Property Administration		
<i>Real Property</i>		
A-520	Housing Accommodation in Congested Areas.....	Dec. 14, 1942
A-545	Respecting Real Property in the Villages of Dafoe, Watson or Leroy, or in the Rural Municipalities of Lakeside No. 338 or Leroy No. 339, all in the Province of Saskatchewan.....	Jan. 6, 1943
A-664	Housing Accommodation in Congested Areas.....	Mar. 29, 1943
<i>Rentals</i>		
A-211	Maximum Rentals for Seasonal Hotel Accommodation.....	June 6, 1942
A-421	Maximum Rates for Rooms in the City of Halifax, the Town of Dartmouth, and the Districts of Armdale, Fairview, Woodside, and Imperoyal, all in the Province of Nova Scotia.....	Oct. 5, 1942
A-488	Maximum Rentals for Rooming Accommodation.....	Nov. 22, 1942
A-540	Living Accommodation supplied to Paying Guests in the City of Galt or within a distance of one mile from the limits of such City.....	Dec. 31, 1942
A-590	Rooming Accommodation in the Town of Trenton in the Province of Ontario, and in the area within a distance of two miles from the limits of such Town.....	Feb. 6, 1943
A-594	Maximum Rentals and Termination of Leases for Housing Accommodation situated in any of the Provinces of Quebec, New Brunswick, Nova Scotia and Prince Edward Island (Amending Board Order 108).....	Feb. 13, 1943

¹ Orders A-610 to A-620 inclusive have been substituted for the orders issued by the Controller of Supplies which were revoked by Board Order No. 241, February 23, 1943.

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Real Property Administration—Conc.		
<i>Rentals—Conc.</i>		
A-598	Maximum Rentals for Rooming Accommodation (Amending Board Order 108).....	Feb. 16, 1943
A-599	Rooming Accommodation in the Town of Dauphin, Manitoba, and within a distance of one mile from the limits of such Town.	Feb. 16, 1943
A-600	Housing Accommodation in the Yukon, in the Northwest Territories, or in any of the following Provinces: Ontario, Manitoba, Saskatchewan, Alberta or British Columbia. (Amending Board Order 108).....	Feb. 16, 1943
A-627	Rooming Accommodation in the City of Sydney in the Province of Nova Scotia.....	Mar. 1, 1943
A-645	Rooming Accommodation in the Town of Yarmouth and within a radius of five miles of the Yarmouth Post Office, located at the corner of John and Main Streets in the said Town of Yarmouth in the Province of Nova Scotia.....	Mar. 17, 1943
Retail Trade Administration		
A-9	Ralston Purina Company Limited.....	Feb. 24, 1942
A-27	B.V.D. Company of Canada, Limited (Revoking A-22).....	Mar. 13, 1942
A-32	Mercury Mills Limited of Hamilton, Ontario.....	Mar. 16, 1942
A-48	The Consolidated Mining and Smelting Company of Canada, Limited.....	Apr. 1, 1942
A-98	Saskatchewan Co-operative Wholesale Society Limited.....	Apr. 17, 1942
A-116	Heeney Frosted Foods Limited of Ottawa, Ontario.....	Apr. 24, 1942
A-117	Oka Cheese.....	Apr. 24, 1942
A-166	Hudson's Bay Company.....	May 18, 1942
A-183	Prices of the Crown Lumber, Coal and Supply Co., Limited, Woodstock, Ontario, and O. & W. McVean Company Limited, Dresden, Ontario.....	May 22, 1942
A-300	Northern Commercial Company Limited.....	July 17, 1942
A-420	Maximum Prices of Goods Affected by 1942 Federal Tax Changes	Oct. 5, 1942
A-463	Retail Prices for Bicycles.....	Nov. 4, 1942
Services Administration		
A-57	Retail Deliveries (Amended by A-112).....	Mar. 26, 1942
A-111	Taxicabs (Revoking A-58).....	Apr. 9, 1942
A-112	Amending A-57.....	Apr. 24, 1942
A-164	Deliveries of Tobacco and Confectionery in Ottawa, Hull and District by Wholesalers to Retailers.....	May 18, 1942
A-255	Laundrerers, Cleaners and Dyers (Revoking A-200).....	June 24, 1942
A-292	Wholesale Deliveries and the Use of Automotive Vehicles (Amended by A-508).....	July 14, 1942
A-314	Operation of Private Commercial Vehicles (Amended by A-440).	July 29, 1942
A-362	Laundrerers, Cleaners and Dyers in British Columbia (Revoking A-256).....	Aug. 28, 1942
A-398	Rental and Exhibition of Moving Picture Films.....	Sept. 16, 1942
A-440	Amending A-314.....	Oct. 15, 1942
A-491	Deliveries of Ice.....	Nov. 25, 1942
A-492	Deliveries of Bread and Bakery Products.....	Nov. 25, 1942
A-508	Amending A-292.....	Dec. 7, 1942
A-533	Transportation of Milk and Cream.....	Dec. 29, 1942
A-589	Maximum Prices of Meals and Certain Beverages.....	Feb. 6, 1943
A-591	Maximum Taxi-cab Fares in Lake St. John Area, Quebec.....	Feb. 6, 1943
A-644	Deliveries of Building and Construction Supplies and Materials (Revoking A-460).....	Mar. 12, 1943

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Sugar Administration		
A-10	Sugar for Beekeepers (Revoked by Board Order No. 150).....	Feb. 5, 1942
A-35	Sugar Rations for Forest Workers (Revoked by Board Order No. 198).....	Mar. 5, 1942
A-52	Sugar Rations for Employees in Isolated Contractors' Camps (Revoked by Board Order No. 150).....	Mar. 19, 1942
A-53	Sugar Ration for Salt Water Fishermen and Seamen on Merchant Vessels (Revoked by Board Order No. 150).....	Mar. 19, 1942
A-54	Rationing of Sugar for the Purposes of Household Canning and Preserving (Revoked by Board Order No. 136).....	Apr. 4, 1942
A-55	Edible Molasses Imported from the British West Indies.....	Mar. 19, 1942
A-310	Supply of Sugar for Ships' Stores of Merchant Vessels operated by Non-residents of Canada (Revoked by Board Order No. 176).....	July 28, 1942
A-570	Corn Syrup.....	Jan. 23, 1943
Sundry Items N.O.P. Administration		
A-188	Sport Goods (Amended by A-214 and A-322).....	May 23, 1942
A-214	Amending A-188.....	June 6, 1942
A-322	Amending A-188 as amended by A-214.....	Aug. 6, 1942
A-347	Steel Shafts in Golf Clubs, Ski Poles, Badminton Rackets and Fishing Rods.....	Aug. 18, 1942
A-355	Ceramic Products.....	Aug. 24, 1942
A-371	Wood Pencils and Penholders.....	Sept. 1, 1942
A-417	Writing Inks.....	Oct. 5, 1942
A-501	Pistols.....	Dec. 4, 1942
A-521	Pottery Ware.....	Dec. 17, 1942
A-544	Typewriter Ribbons.....	Jan. 6, 1943
A-573	Carbon Paper.....	Jan. 23, 1943
A-603	Shot Guns (Revoking A-459).....	Feb. 20, 1943
Supplies Administration		
A-167	Upholstered Furniture (Amended by A-240).....	May 18, 1942
A-240	Amending A-167.....	June 19, 1942
A-317	Condoms.....	July 30, 1942
A-376	Bedding Equipment.....	Sept. 4, 1942
A-500	Wood-frame Bed Springs, Wood-frame Studio Couches and Metal Frame Beds with Composite Panels and Wood Side Rails....	Nov. 28, 1942
Textile and Clothing Administration		
<i>Cotton and Cotton Products</i>		
A-4	Elastic Material (Amended by A-279).....	Mar. 7, 1942
A-5	Elastic Material.....	Mar. 7, 1942
A-17	Cotton Waste.....	Mar. 9, 1942
A-33	Elastic.....	Mar. 16, 1942
A-68	Burlap and Burlap Products.....	Mar. 24, 1942
A-84	Mattress Flock and No. 1 New Tailor Sweepings.....	Apr. 15, 1942
A-150	Cotton Wipers.....	May 8, 1942
A-204	Maximum Prices for Feathers.....	June 2, 1942
A-251	Oakum.....	June 19, 1942
A-279	Amending A-4.....	June 30, 1942
A-328	Raw Jute.....	Aug. 11, 1942
A-346	Cotton Sewing Threads—Colours.....	Aug. 18, 1942
A-363	Cotton Yarn and Cotton Cloth Prices (Revoking A-303).....	Aug. 27, 1942
A-430	Medical Garments (Amended by A-499).....	Oct. 8, 1942
A-470	New Cotton Felt Mattresses.....	Nov. 6, 1942
A-499	Amending A-430.....	Nov. 30, 1942
A-532	Use of Cotton Duck for Pipe Covering.....	Dec. 24, 1942

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—Con.

Number	Title	Date of Order
Textile and Clothing Administration—Con.		
<i>Fine Clothing (Woollens)</i>		
A-6	Made-to-measure Men's Clothing.....	Feb. 2, 1942
A-81	Fall and Winter Clothing.....	Apr. 4, 1942
A-207	Economies, Simplifications and Conservations in the Production of Men's, Youths' and Boys' Outer Wool Clothing and Men's, Youths', Boys' and Ladies' Woollen Sportswear, Woollen Work Garments and Waterproof or Rubberized Clothing (Consolidates Orders A-36; A-37; A-38 as amended by A-46, A-70; and A-39 as amended by A-49) (Amended by A-539)	June 6, 1942
A-276	Economies, Simplifications and Conservations in the Production of Women's, Misses' or Juniors' Coats and Suits, Sport Jackets or Skirts (Revoking A-66, as amended by A-99 and A-132) (Revoked by A-525 and A-526).....	June 30, 1942
A-462	Maximum Selling Prices of Women's, Misses' or Juniors' Coats, Suits or Sport Jackets to be offered for Sale at Retail during the Spring and Summer Season of 1943.....	Nov. 6, 1942
A-469	Men's and Boys' Caps and Suspenders.....	Nov. 6, 1942
A-515	Army, Navy and Air Force Officers' Uniforms.....	Dec. 11, 1942
A-525	Manufacture of Women's, Misses' and Juniors' Coats, Suits and Sport Jackets (Revoking A-276).....	Dec. 18, 1942
A-526	Styling, Sale and Delivery of Women's, Misses' and Juniors' Coats, Suits and Sport Jackets (Revoking A-276).....	Dec. 18, 1942
A-539	Amending A-207.....	Jan. 2, 1943
A-582	Special Wartime Suits for Boys.....	Jan. 30, 1943
<i>Footwear</i>		
A-175	Footwear (Amended by A-464).....	May 21, 1942
A-464	Skating Outfits Equipped With Nu-Chrome Skates (Amending A-175).....	Nov. 5, 1942
A-478	Leather Footwear (Revoking A-263) (Amended by A-524).....	Nov. 13, 1942
A-489	New Processes of Manufacturing Footwear.....	Nov. 21, 1942
A-497	Soles for Leather Footwear.....	Nov. 26, 1942
A-524	Amending A-478.....	Dec. 18, 1942
A-580	Athletic Footwear.....	Jan. 30, 1943
<i>Fur Skins and Fur Garments</i>		
A-180	Fur Garments (Amended by A-554).....	May 19, 1942
A-234	Alterations and Repairs on Fur Garments.....	June 12, 1942
A-265	Women's, Misses' and Children's Fur Trimmed Cloth Coats and Fur Trimmed Garments (Revoking A-34).....	June 27, 1942
A-443	Correct Labelling and Designation of Fur Garments (Amended by A-558).....	Oct. 14, 1942
A-554	Amending A-180.....	Jan. 12, 1943
A-558	Amending A-443.....	Jan. 12, 1943
A-652	Maximum Prices for Dressing and Dyeing of Fur Skins and Fur Garments.....	Mar. 20, 1943
<i>Knit Goods</i>		
A-7	Full-fashioned Ladies' Hosiery.....	Feb. 10, 1942
A-109	Rouville Knitting Company of Marieville, Quebec.....	Apr. 24, 1942
A-122	Full-fashioned Hosiery.....	Apr. 28, 1942
A-222	Knitted Underwear.....	June 10, 1942
A-254	Knitted Seamless Basque Berets.....	June 20, 1942
A-293	New Style Knit Goods.....	July 14, 1942
A-632	Circular Knit Hosiery (Revoking A-244 and A-383 which revoked A-121).....	Mar. 9, 1943
A-633	Knitted Outerwear (Revoking A-315).....	Mar. 9, 1943

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Textile and Clothing Administration—Con.		
<i>Men's and Boys' Furnishings</i>		
A-154	Simplification and Standardization of Men's and Boys' Fur Felt and Wool Felt Hats and Hoods.....	May 26, 1942
A-171	Manufacturers' Prices for nationally advertised Men's and Boys' Trade-marked Shirts, Pyjamas and Flat Underwear.....	May 20, 1942
A-172	Men's and Boys' Fine Negligee Shirts, Pyjamas, Flatcut Underwear, Boys' Blouses and Shirtwaists.....	May 20, 1942
A-202	Men's and Boy's Furnishings (Amended by A-247).....	June 4, 1942
A-247	Amending A-202.....	June 20, 1942
A-405	Men's and Boys' Furnishings (Amended by A-449).....	Sept. 22, 1942
A-449	Amending A-405.....	Oct. 22, 1942
A-606	Men's and Boys' Dressing Gowns (Amended by A-629).....	Feb. 23, 1943
A-608	Officers' Shirts.....	Feb. 23, 1943
A-629	Amending A-606.....	Mar. 3, 1943
<i>Rayon and Rayon Products</i>		
A-12	Rayon Print Fabric.....	Apr. 18, 1942
A-19	Rayon Plain Goods.....	Feb. 20, 1942
A-439	Rayon Print Goods (Revoking A-20 and A-283).....	Oct. 16, 1942
<i>Textile Sundries</i>		
A-133	Price of Material Used For Canvas Fronts.....	May 5, 1942
A-252	Staple Buttons.....	June 20, 1942
A-536	Handbags (Revoking A-184) (Amended by A-581).....	Dec. 29, 1942
A-543	Curtains.....	Jan. 4, 1943
A-581	Amending A-536.....	Jan. 30, 1943
A-634	Umbrellas.....	Mar. 9, 1943
<i>Women's, Misses' and Children's Wear</i>		
A-31	NuBone Corset Company of Canada Limited.....	Mar. 16, 1942
A-149	Fall and Winter Clothing for Women, Misses and Children.....	May 8, 1942
A-307	Ladies' Felt Hats (Amended by A-343 and A-637).....	July 27, 1942
A-343	Amending A-307.....	Aug. 17, 1942
A-474	Manufacture of Women's, Misses' and Children's Wear (Revoking A-61 and A-120) (Amended by A-512 and A-638).....	Nov. 11, 1942
A-475	Styling, Sale and Delivery of Women's, Misses' and Children's Wear (Amended by A-511).....	Nov. 11, 1942
A-511	Amending A-475.....	Dec. 9, 1942
A-512	Amending A-474.....	Dec. 9, 1942
A-556	Paper Patterns for Wearing Apparel.....	Jan. 12, 1943
A-637	Amending A-307.....	Mar. 9, 1943
A-638	Amending A-474.....	Mar. 9, 1943
<i>Wool and Wool Products</i>		
A-88	Conservation of Wool (Amended by A-235).....	Apr. 9, 1942
A-118	Wool Clips.....	Apr. 30, 1942
A-151	Wool Cloth.....	May 12, 1942
A-152	Prices of Carpets and Rugs.....	May 12, 1942
A-235	Licensing of Weavers and Spinners (Amending A-88).....	June 13, 1942
A-316	Sale by Manufacturers, Wholesalers, or Jobbers of Parts or Pieces of Cloth for Suit Lengths.....	July 30, 1942
A-402	Conservation of Wool (Amended by A-658).....	Sept. 18, 1942
A-658	Amending A-402.....	Mar. 26, 1943
<i>Work Clothing</i>		
A-25	Leather Gloves and Leather Clothing.....	Mar. 23, 1942
A-73	Fur Lined and/or Fur Trimmed Gloves, Mitts and Gauntlets.....	Apr. 7, 1942

ADMINISTRATORS' ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Con.*

Number	Title	Date of Order
Textile and Clothing Administration—Conc.		
<i>Work Clothing—Conc.</i>		
A-155	Industrial Gloves and Canvas, Canton, Jersey and Leather Palm	
A-399	Work Gloves, made of Cotton Fabrics.....	May 11, 1942
A-438	Men's and Boys' Fall Weight Work Shirts.....	Sept. 10, 1942
A-557	Men's Washable Cotton Apparel.....	Oct. 16, 1942
A-593	Leather and Cotton Fabric Gloves and Mitts.....	Jan. 12, 1943
	Work Clothing, Leather Garments and Cotton Utility Jackets (Revoking A-174).....	Feb. 11, 1943
Timber Administration		
A-11	Pulpwood.....	Jan. 21, 1942
A-29	Fruit and Vegetable Packages (Amended by A-95 and A-354).....	Feb. 25, 1942
A-80	Fir and Red Cedar Doors made in British Columbia.....	Apr. 8, 1942
A-83	Meat Baskets.....	Apr. 10, 1942
A-93	Lumber.....	Apr. 15, 1942
A-95	Amending A-29.....	Apr. 22, 1942
A-137	Prices for Pulpwood produced in the Province of New Brunswick (Amended by A-268).....	May 2, 1942
A-138	Prices for Pulpwood produced in the Province of Quebec (Amended by A-337).....	May 2, 1942
A-139	Prices for Pulpwood in the Province of Nova Scotia (Amended by A-338).....	May 5, 1942
A-141	Prices for Pulpwood produced in the Province of Ontario (Amended by A-339).....	May 5, 1942
A-159	Round White Cedar Posts.....	May 15, 1942
A-160	Round White Cedar Posts.....	May 15, 1942
A-161	Western Red Cedar Posts.....	May 15, 1942
A-163	Western Red Cedar Posts.....	May 15, 1942
A-268	Amending A-137.....	June 29, 1942
A-297	Prices for Pulpwood produced in the Province of Manitoba.....	July 16, 1942
A-298	Prices for Pulpwood produced in the Districts of Kenora and Rainy River in the Province of Ontario.....	July 16, 1942
A-299	Prices for Pulpwood produced in the Province of Saskatchewan....	July 16, 1942
A-337	Amending A-138.....	Aug. 14, 1942
A-338	Amending A-139.....	Aug. 14, 1942
A-339	Amending A-141.....	Aug. 14, 1942
A-354	Amending A-29, as amended by A-95.....	Aug. 21, 1942
A-368	Oak Flooring.....	Aug. 31, 1942
A-369	Retail Price of Oak Flooring.....	Aug. 31, 1942
A-411	Prices for White Cedar Shingles (Amended by A-465).....	Sept. 1, 1942
A-412	Prices of Lumber, Shingles and Laths produced in the Mountain and Interior Regions of British Columbia (Revoking A-158)...	Sept. 14, 1942
A-419	Red or Norway Pine and Canadian White Pine Lumber (Re- voking A-72).....	Oct. 5, 1942
A-422	Lumber produced from Hard Maple, Basswood, Elm and Birch (Revoking A-26, A-28, A-45 and A-92) (Amended by A-466)....	Oct. 6, 1942
A-465	Amending A-411.....	Nov. 7, 1942
A-466	Amending A-422.....	Nov. 7, 1942
A-467	Birch and Maple Flooring.....	Oct. 6, 1942
A-468	Idaho White and Ponderosa Pine (Revoking A-162).....	Sept. 14, 1942
A-576	Cheese Boxes (Revoking A-146).....	Jan. 23, 1943
A-585	Maximum Retail Price for Lumber sold in the Interior Region of British Columbia.....	Feb. 5, 1943
Tobacco Administration		
A-69	Wrappings for Tobacco Products.....	Apr. 10, 1942
A-513	Packaging of Tobacco Products (Amended by A-646).....	Dec. 9, 1942
A-630	Maximum Prices of Cigars.....	Mar. 5, 1943
A-646	Amending A-513.....	Mar. 20, 1943

ADMINISTRATOR'S ORDERS CLASSIFIED ACCORDING TO ADMINISTRATION—*Cont.*

Number	Title	Date of Order
Used Goods Administration		
A-51	Maximum Prices of Used or Second-Hand Bags and Bagging.....	Mar. 18, 1942
A-191	Sale and Delivery of Rubber Tire Reliners and Patches (Amended by A-542).....	May 27, 1942
A-295	Maximum Selling Prices on Used Machine Tools, Used Sheet Metal Working Machines and Used Woodworking Machines....	July 15, 1942
A-296	Used Structural Steel.....	July 16, 1942
A-334	Price of Used Clothing.....	Aug. 17, 1942
A-370	Salvaging of Used Collapsible Metal Tubes (Revoking A-199)....	Aug. 25, 1942
A-391	Used Industrial Sewing Machines.....	Sept. 11, 1942
A-392	Used Domestic Sewing Machines.....	Sept. 11, 1942
A-394	Used Typewriters.....	Sept. 11, 1942
A-396	Used Electric Stoves.....	Sept. 11, 1942
A-477	Used Cameras, Used Binoculars, Used Lenses and Used Photographic Equipment.....	Nov. 12, 1942
A-505	Sale and Distribution of Used Beer Bottles in the Provinces of Nova Scotia and New Brunswick.....	Dec. 7, 1942
A-542	Amending A-191.....	Jan. 4, 1943
A-604	Used Barrels, Used Cans, Used Drums and Used Pails (Revoking A-561 which revoked A-269).....	Feb. 23, 1943
A-605	Used Wine and Distillers' Bottles (Revoking A-236).....	Feb. 23, 1943
A-623	Used Bottles and Jars suitable for Packing of Food or Food Products.....	Feb. 23, 1943
A-624	Used Pharmaceutical Bottles, Toilet Goods Bottles and Proprietary Medicine Bottles.....	Feb. 23, 1943
A-625	Used Metal Pipe.....	Feb. 23, 1943
A-626	Used Steel Shafting.....	Feb. 23, 1943
A-640	Used Gas Stoves.....	Mar. 11, 1943
A-641	Used Coal and Wood Stoves and Ranges.....	Mar. 11, 1943
A-663	Used Baskets, Hampers and Boxes (Revoking A-270).....	Mar. 27, 1943
Wholesale Trade Administration		
A-575	Price of Barbed Wire.....	Jan. 23, 1943

Appendix F

SUBSIDIES PAID FROM INCEPTION TO MARCH 31, 1943, BY THE COMMODITY PRICES STABILIZATION CORPORATION LIMITED

SUBSIDIES ON IMPORTED GOODS

NOTE:—In many cases commodities on which import subsidies have been paid are now ineligible for subsidy in whole or in part, or are eligible for subsidy only if prior approval is secured for their importation. In column three a summary is given of the chief limitations on eligibility. These limitations are indicated as follows:

- P.A. Items inserted in Schedule "A" to the Statement of Import Policy (goods eligible for subsidy only in cases approved in advance), effective on the date indicated.
 B. Items inserted in Schedule "B" to the Statement of Import Policy (goods specifically excluded from import subsidy), effective on the date indicated.
 B.P. The Commodity Prices Stabilization Corporation has been authorized to bulk purchase these items and import them for civilian use.

In a number of cases some goods imported under a given tariff item have been made ineligible for subsidy consideration while others remain eligible. (See Section II, Schedule "B" of the Statement of Import Policy.) In still other cases imports have been excluded from subsidy consideration by description (Section III, Schedule "B" of the Statement of Import Policy) not by tariff item. It has not been possible to indicate in the table every exclusion of this type.

Goods imported under a number of other tariff items on which no subsidy has been paid and which, therefore, do not appear in this list, have also been made ineligible for subsidy consideration or subject to prior approval.

This appendix is not intended to be and should not be read as a complete account of the eligibility or otherwise of imports for subsidy consideration. The Wartime Prices and Trade Board Statement of Import Policy, February 11, 1943, should be consulted.

Tariff Item	Description of Imports Subsidized	Status if eligibility limited	Subsidy Paid
<i>Group 1. Animals, Agricultural Products, Fish and Provisions</i>			
			\$ cts
8	Canned corn beef.....	B. 1/1/42.....	1,342 61
11	Rennet.....		3,242 60
15	Beeswax.....	B. 1/8/42 B.P.....	26,722 80
20a	Cocoa butter.....	P.A. 11/2/43.....	1,823 64
28a	Tea.....	B. 1/8/42 B.P.....	1,198,679 78
29a			
30	Ginger and spices, unground.....	Pepper B.15/8/42 } B.P. Other B.11/5/42 }	53,509 23
31	Ginger and spices, ground.....	Pepper B.15/8/42 } B.P. Other B. 11/5/42 }	682 98
32	Nutmegs and mace.....	B. 11/5/42 B.P.....	6,108 05
42	Salt, bulk.....	P.A. 11/5/42.....	9,529 09
43a	Skimmed milk powder.....	B. 1/1/42.....	4,884 60
47	Lima beans.....	Lima beans B. 23/3/42 } Beans n.o.p. 11/5/42 }	8,296 15
55	White corn.....	P.A. 1/8/42.....	10,067 12
62	Rice, uncleaned.....	P.A. 11/5/42.....	445,164 50
63	Rice, cleaned.....	B. 9/3/42.....	29,201 90
64	Tapioca.....	B. 11/5/42.....	641 83
72a	Aromatic seeds, inedible, in crude state..	B. 1/8/42.....	598 08
73	Field seeds, n.o.p.....	P.A. 11/2/43.....	1,673 61
77a	Cocoa beans.....	B. 11/5/42 B.P.....	693,033 48
77b	Vanilla beans, crude.....	B. 1/8/42 B.P.....	8,637 43
99a	Prunes.....	1, 2, 4 & 10 lb. car- tons B. 9/3/42 } B.P. Other prunes B. 18/9/42 }	471,243 58

SUBSIDIES PAID FROM INCEPTION TO MARCH 31, 1943—*Continued*SUBSIDIES ON IMPORTED GOODS—*Continued*

Tariff Item	Description of Imports Subsidized	Status if eligibility limited	Subsidy Paid
<i>Group 1. Animals, Agricultural Products, Fish and Provisions—Conte.</i>			\$ cts.
99c	Raisins.....	B. 17/3/42 B.P.....	10,450 11
99e	Dates.....	B. 11/5/42 B.P.....	902 28
99g	Apricots.....	B. 11/5/42 B.P.....	41,824 66
101	Oranges.....	B. 1/12/41 to 15/12/42 Eligible 16/12/42.....	122,889 04
104a	Fruit pulp, unsweetened.....	B. 11/5/42 Unshelled	3,104 22
109a	Peanuts, green.....	B. 11/5/42 } B.P. Shelled B.23/12/42 }	13,080 85
113a	Copra.....	B.P.....	536,683 40
	Items under \$100.....		41 69
			3,704,059 31
<i>Group 2. Sugar, Molasses and Manufactures thereof</i>			
136	Molasses—re freight rates and war risk insurance.....	P.A. 1/8/42.....	7,216 68
136a	Molasses, technical.....	P.A. 1/8/42.....	1,240 48
137	Molasses, blackstrap.....	P.A. 1/8/42.....	9,129 96
140	Molasses, in glass jars or cans.....	P.A. 1/8/42.....	3,930 33
			21,517 45
<i>Group 3. Tobacco and Manufactures thereof</i>			
Nil			
<i>Group 4. Spirits, Wines and other Beverages</i>			
152	Grape fruit juice.....	B. 11/5/42.....	212,539 40
<i>Group 5. Pulp, Paper and Books</i>			
192	White felt paper.....		2,022 69
197	Paper, n.o.p.....		1,685 87
199d	Paper, cigarette.....		37,061 36
	Items under \$100.....		90 89
			40,860 81
<i>Group 6. Chemicals, Drugs, Oils and Paints</i>			
203	Bark, non-edible.....		18,426 25
204	Drugs, (flower, seed, etc.) in crude state..		759 85
206	Quinine.....		399 11
208o	Tartaric acid.....		900 00
208t	Chemicals and drugs.....		19,799 89
209	} Fertilizers.....		7,859 17
210e			
216	Citric acid.....		917 38
219a	Anaesthetics.....		1,066 24
220(a)	Medicinal, chemical and pharmaceutical preparations.....	P.A. 1/8/42.....	550 83

SUBSIDIES PAID FROM INCEPTION TO MARCH 31, 1943—*Continued*SUBSIDIES ON IMPORTED GOODS—*Continued*

Tariff Item	Description of Imports Subsidized	Status if eligibility limited	Subsidy Paid
<i>Group 6. Chemicals, Drugs, Oils and Paints—Con.</i>			\$ cts.
225	Wax, vegetable.....		14,586 49
232c	Gelatine, edible.....	B. 18/5/42.....	47,762 14
238b	Manufactures of pyroxylin plastics.....	P.A. 7/11/42.....	493 14
238d	Cellulose acetate, in sheets.....	P.A. 7/11/42.....	298 81
238g	Casein rods.....	P.A. 7/11/42.....	319 21
242	Antimony oxide.....		3,353 69
247	Paint.....		122 57
247a	School paint boxes.....	B. 1/8/42.....	1,452 21
254	} Gum, tragacanth and acacia.....		245 98
254a			
264	Peppermint oil.....		360 00
274	Petroleum coke.....	P.A. 1/8/42.....	170 87
278	Cocoonut oil for manufacture of soap....	B.P.....	1,399 25
278c	Cocoonut oil for manufacture of refined cocoonut oil.....	B.P.....	26,404 57
280	Inedible pig skin grease.....	B.P.....	3,448 71
	Petroleum.....	P.A. 1/8/42.....	24,028,437 12
	Items under \$100.....		237 59
			24,179,771 07
<i>Group 7. Earths, Earthenware and Stoneware</i>			
287	Tableware.....	B. (in part) 1/8/42.....	33,827 89
288	Stone and earthenware.....	B. (in part) 1/8/42.....	595 24
289	Earthen sanitary ware.....		17,829 44
326a	} Glassware.....	Cut, etc. B. 1/8/42.....	4,901 95
326e			
326g			
326(ii)			
	Items under \$100.....		1 20
			57,155 72
<i>Group 8. Metals and Manufactures thereof</i>			
352	Manufactures of brass or copper.....	B. 1/8/42.....	363 48
362c	Nickel plated ware.....	B. 1/8/42.....	643 74
366b	Parts of watch movements.....	P.A. 11/5/42.....	1,409 11
383(c)	Galvanized shingle band stock.....	B.P.....	726 00
407	Steel roller chains for bicycles.....		137 96
409	} U.S. freight on agricultural implements and parts.....		8,335 98
409b			
409c			
409e			
409o	Equipment for generating electric power (farm use).....		340 57
429 (c)	} Cutlery.....		2,528 14
429 (d)			
429 (f)			
430	} Hinges, butts, etc., of iron or steel.....		584 84
430a			
430b			
431b	} Tools.....		4,122 59
432			
432b	} Hollow ware.....	432d—tinware B. 1/8/42.....	2,422 41
432d			

SUBSIDIES PAID FROM INCEPTION TO MARCH 31, 1943—Continued

SUBSIDIES ON IMPORTED GOODS—Continued

Tariff Item	Description of Imports Subsidized	Status if eligibility limited	Subsidy Paid
<i>Group 9. Metals and Manufactures thereof—Conc.</i>			
438b } 438e } 439 }	Gaskets.....	P.A. 1/8/42.....	1,508 80
	Bicycles.....	B. 1/1/42 to 22/3/42 eligible 23/3/42.....	986 15
443 } 443 (3) } 445a }	Apparatus for heating and cooking ¹	B. 1/1/42.....	1,452 03
445e }	Flashlights ² and bicycle lamps.....	Flashlights B. 1/1/42...	125 89
445k }	Batteries, dry.....		1,525 14
446a }	Electric fence controllers.....		278 65
	Manufactures of iron or steel.....	B. (in part) and P.A. (in part) 1/8/42 }	2,885 44
451 } 451b }	Eyelets.....		1,256 81
462 } 462 (i) } 476 }	Carpenters' tools.....		245 69
	Surgical and dental instruments.....	B. (in part) 1/8/42.....	1,994 68
	Items under \$100.....		341 89
			<hr/> 34,215 99
<i>Group 9. Wood and Manufactures thereof</i>			
494	Linoleum, flannelette back.....		489 61
502	Hickory handle blanks.....		178 92
506 } 506a } 507a }	Manufactures of wood, n.o.p.....	B. 1/8/42.....	659 09
	Veneers of wood, n.o.p.....		3,492 36
			<hr/> 4,819 98
<i>Group 10. Cotton, Flax, Hemp, Jute and other Fibres, and Silk, Wool and Manufactures thereof</i>			
520a	Cotton linters.....		183,259 18
522 } 522a } 522b } 522c } 522d } 523 }	Rovings, yarns, warps, (cotton).....	522c. B. (in part) 1/8/42 & 17/12/42	55,063 70
523a } 523b } 523e } 523j } 523k } 524a }	Woven fabrics (cotton).....	P.A. (if above specified values) 17/12/42.....	2,242,884 80
	Dyed cotton corduroy.....	P.A. (if above specified values) 17/12/42.....	667 45
529	Bobinet cotton.....	B. 17/12/42.....	123 46
532	Towels, cotton.....	B. 1/1/42.....	395 54

¹Subsidies have been paid on imports under this item in accordance with the proviso to Schedule "B" of the Statement of Import Policy. This specifies that goods classified under a tariff item listed in Schedule "B" may still be considered for subsidy if they are "repair or replacement parts of a functional character".

²Ordered prior to January 1, 1942.

SUBSIDIES PAID FROM INCEPTION TO MARCH 31, 1943—*Continued*SUBSIDIES ON IMPORTED GOODS—*Continued*

Tariff Item	Description of Imports Subsidized	Status if eligibility limited	Subsidy Paid
	<i>Group 10. Cotton, Flax, Hemp, Jute and other Fibres, and Silk, Wool and Manufactures thereof—Conc.</i>		\$ cts.
532a	Handkerchiefs (cotton).....	Embroidered B. 17/12/42.....	7,347 49
535	Vegetable fibre (sisal).....		1,064 291 23
535b	Rags for further manufacture.....		376 29
535c	Waste unused cloth.....		19,819 23
536	Cotton, absorbent.....		623 39
537a	Rovings, yarns, warps (vegetable fibre).....	Rope, cordage and twine, B. 5/6/42.....	26,070 89
537c	Jute yarn.....		4,977 03
537e	Rovings, yarns, warps (jute).....		321 66
540 (a)	Woven fabrics and articles of flax or hemp.	Articles under T.I. 540 (b) except plain handkerchiefs: B. 17/12/42.	40,003 52
540 (b)			
540 (c)			
540 (d)			
548	Wicks for stoves or heaters.....	B. (in part) 1/1/42.....	1,964 03
549	Wool (hair of camel, goat or like animal).	Horsehair B. 11/2/43...	135,913 08
549a			
550a	New overall and tailor sweepings (wool).....		180 64
551	Hand knitting wool.....		2,376 31
551a	Yarns and warps wholly of wool.....		10,053 43
551b	Mohair or alpaca yarns.....		6,971 71
553	Household blankets, cotton.....		2,701 39
554	Woven fabrics of wool.....		1,579 93
554b			
554c	Clothing of woven fabrics.....	B. 17/12/42.....	429 40
555			
557	Viscose fibre.....		141,141 55
557b	Rovings, yarns and warps of artificial silk.....		130,753 35
558b			
558d	Rayon plush.....	B. 17/12/42.....	208 98
560c			
561	Woven fabrics of artificial silk.....	P.A. (if value over \$2.50 per lb.) 17/12/42.....	7,648 50
565	Rayon and elastic hair nets.....		2,939 91
567a	Clothing etc. of artificial silk.....	B. 17/12/42.....	241 90
568	Rayon knitted fabrics.....	P.A. (if value over \$2.50 per lb.) 17/12/42.....	999 98
568b	Wool gloves.....		492 64
569(i)	Hats, hoods and shapes of felt or wool.	T.I. 569 (i) B. (in part) 17/12/42.	7,516 72
569(ii)		T.I. 569a (ii) B. 17/12/42	
569a(ii)			
571a	Carpets, rugs, mats of straw, hemp, etc.	B. 1/1/42.....	331 81
572	Carpets, and rugs, n.o.p.....	B. 1/1/42 again eligible 23/3/42 B. 1/8/42....	3,011 21
573	Linoleum.....	B. 1/8/42.....	4,191 49
574b	Woven fabrics (webbing).....	P.A. (in part) 17/12/42..	1,082 76
	Items under \$100.....		70 85
			4,109,026 43

SUBSIDIES PAID FROM INCEPTION TO MARCH 31, 1943—*Continued*SUBSIDIES ON IMPORTED GOODS—*Concluded*

Tariff Item	Description of Imports Subsidized	Status if eligibility limited	Subsidy Paid
<i>Group 11. Miscellaneous</i>			
585	Green boat or ships' pitch.....		371 80
586	Coal, anthracite.....		292,190 30
587	Coke.....		1,092 63
588	Coal, n.o.p.....		56,175 74
599	Raw hides and skins.....	Sheep and lamb skins pickled B. 11/2/43...	699,981 46
604	Kid leather.....	Upholstering leather B. 11/2/43.....	2,008 16
607	Leather.....		572 07
607 (2)			
618	Manufactures of rubber.....	B. (in part) 1/1/42.....	429 97
623	Manufactures of leather.....	B. 1/8/42.....	205 29
642	Hatters' fur.....	P.A. 11/5/42.....	23,817 38
652	Vulcanite dressing combs.....	B. 1/1/42.....	125 72
654	Broom corn.....		359,636 43
655a	School art supplies.....		837 96
655b	School chalk.....		117 65
663b	Fertilizers—articles entering cost of manufacture thereof.....		278,581 98
663c	Soya bean oil meal (feeds).....	P.A. 1/8/42 B.P.....	198 89
674	Material for the manufacture of buttons.	B. 11/5/42 to 6/11/42 674 P.A. (in part) 7/11/42.....	551 88
682	Fish hooks, twine, etc. (deep sea or lake fishing).....	Rope, cordage and twine B. 5/6/42.....	34,565 97
682a	Seine corks.....		7,718 00
697	Globes, geographical.....	B. 4/3/43.....	230 46
711	Items, n.o.p.....		11,289 79
752	Cane, reed or rattan.....	P.A. 7/11/42.....	6,144 21
794	Waste fabrics for further manufacture.....		5,366 49
817	Beeswax for use in Canadian manufactures.....	B. 1/8/42 B.P.....	4,172 20
837	Alfalfa meal.....	P.A. 1/8/42 (T.I. now cancelled).....	11,176 37
	Items under \$100.....		61 85
			1,797,620 65
	Total.....		\$ 34,161,586 81

SUBSIDIES PAID FROM INCEPTION TO MARCH 31, 1943—*Concluded*

SUBSIDIES ON DOMESTIC PRODUCTS

Description of Products Subsidized	Subsidy Paid
	\$ cts.
Milk—Primary Producers—Winter 1941/2.....	2,906,814 96
Primary Producers—Winter 1942/3.....	2,172,935 80
Consumers.....	3,660,360 28
Butterfat.....	10,078,597 58
Footwear.....	3,272,489 89
Garment Leather.....	1,283,519 37
Harness.....	15,435 69
Coal.....	1,185,646 77
Canned Goods Inventory March 31/42.....	138,442 04
Canners 1941 Production sold on or after Apr. 1/42.....	126,292 39
Canned Goods—Specified—1942 Production.....	1,509 093 79
Groceries—Order 116.....	1,536,573 39
Strawberries.....	72,285 88
Cereal Products.....	3,695 30
Pit Props and Mine Ties.....	7,991 40
Fertilizer.....	31,153 37
Butter Movements.....	24,375 96
Butter Inventories.....	212,160 35
Cheese Boxes.....	6,158 76
Tea and Coffee Inventories Dec. 5/42.....	2,682,397 73
Peaches.....	52,990 37
Fuelwood (B.C.).....	647 45
Wagon Mine Coal.....	374 45
Freight on Flaxseed.....	19,487 07
Total.....	\$ 30,999,920 04
Grand Total of Import and Domestic Subsidies.....	\$ 65,161,506 85

Appendix G

TRADING LOSSES OF ASSOCIATED COMPANIES ON COMMODITY
OPERATIONS TO FEBRUARY 28, 1943

(before administrative and other operating expenses)

Commodity Prices Stabilization Corporation Limited.....	\$2,111,383.28
Wartime Food Corporation Limited.....	831,497.90
Canadian Wool Board Limited.....	62,019.96
Wartime Salvage Limited.....	435,627.45
TOTAL.....	\$3,440,528.59

Appendix H

CHANGES IN CUSTOMS VALUATION, DUTIES AND TAXES

H-1—VALUATION FOR CUSTOMS PURPOSES MODIFIED

P.C. 62/450, January 20, 1942—Import and excise duties and taxes imposed in any country are to be disregarded in estimating the value for duty of goods imported into Canada.

P.C. 9889, December 19, 1941—On recommendation of the Wartime Prices and Trade Board with the concurrence of the Minister of Finance, the Minister of National Revenue may accept export selling prices as the basis for valuation for duty purposes.

Under the authority of this order in council selling price (actual invoice value) is accepted as the basis for valuation for duty purposes instead of "fair market value as sold for home consumption" in respect of the items listed below.

Commodities	Effective Date
Animal or poultry feeds (ex Tariff Item 45).....	Apr. 1 to June 30, 1942 incl.
Bristles covered by Tariff Item 654.....	Apr. 1, 1942
Chinese menthol.....	Jan. 8, 1942
Dried prunes or plums.....	Dec. 19, 1941
Evaporated or dried apricots.....	Feb. 16, 1942
Essential oils, whether containing non-alcoholic materials or not, specified in Tariff Item 264.....	Jan. 2, 1942
Galathea.....	Sept. 1, 1942
Hand tools of all kinds.....	July 2, 1942
Hollow-ware, of iron or steel, coated with vitreous enamel, dutiable under Tariff Item 432b.....	July 2, 1942
Metal caps for bottles or jars.....	July 2, 1942
Passenger automobiles.....	Mar. 19, 1942
Pentastol amyl xanthate and sodium ethyl xanthate.....	Dec. 19, 1941
Raisins and dried currants.....	Apr. 15, 1942
Raw cotton.....	Dec. 19, 1941
Rice, cleaned and uncleaned or paddy.....	Dec. 19, 1941
Soya beans, soya bean oil cake, and soya bean oil meal, dutiable under Tariff Item 663c.....	Feb. 2, 1942
Sulphuric ether and preparations of vinyl ether for anaesthetic purposes.....	Feb. 16, 1942
Used or second-hand wooden barrels.....	Jan. 2, 1942
Vegetable oils as specified in Tariff Items 208t, 259a, 259b, 262, 266, 276, 276a, 276b, 277, 277a, 278, 278a, 278b, 278c, 278d, 278e, 280, 711, 824, 831, 838 and 839.....	May 1, 1942
Waxes, vegetable and mineral as specified in Tariff Item 225.....	Dec. 19, 1941
Dried fruits of all kinds.....	Nov. 2, 1942

H-2—DUTIES AND TAXES MODIFIED OR REMITTED

P.C. 9888, December 19, 1941—Special or dumping duties suspended for the time being except in respect of importations of fresh fruits and vegetables.

P.C. No.	Date passed	Date effective	Commodity	Effect
394	20/1/42	1/1/42 to 30/4/42	Anthracite coal.....	Removal of customs duty and war exchange tax on imports into the Maritime Provinces from Intermediate and General Tariff countries.
3472	28/4/42	30/4/42	Anthracite coal.....	Extension of P.C. 394 until further notice.
350	14/1/43	9/1/43	Anthracite coal.....	Removal of war exchange tax on imports from Intermediate or General Tariff countries.
1737	9/3/42	9/3/42 to 31/12/42	Bituminous coal, when converted into coke to be sold.	Reduced usage requirement of Canadian coal from 35 p.c. to 25 p.c. in order to be entitled to a drawback of 99 p.c. of the customs duty paid on imported coal.
6220	20/7/42	1/4/42	Bituminous coal.....	Amended P.C. 1737 by eliminating the 25 p.c. provision.
4488	28/5/42	1/5/42 to 14/9/42	Coke.....	Removal of customs duty and war exchange tax on imports from Intermediate and General Tariff countries.
8042	9/9/42	15/9/42	Coke for use in cooking and heating.	Removal of war exchange tax and customs duty on imports from Intermediate and General Tariff countries.
1620	2/3/42	15/1/42 to 30/6/42	Alfalfa meal (dehydrated).	Removal of war exchange tax and customs duty.
1663	5/3/42	5/3/42	Woven fabrics not made in Canada of artificial silk imported by manufacturers of ties, etc. for their own use.	Duty reduced by application of a lower tariff item.
4489	28/5/42	1/4/42	Copra.....	Removal of war exchange tax, customs duty and special excise tax.
3011	14/4/42	1/4/42 to 31/7/42	Dried whey, skim milk and buttermilk for animal or poultry feeds.	Removal of war exchange tax and customs duty on imports.
7353	18/8/42	31/7/42	Dried whey, etc.....	Extending provisions of P.C. 3011 to cover imports which entered Canada but were not cleared through customs on or before July 31, 1942.
2233	20/3/42	Imported on and after 15/8/41, entered on and after 2/3/42.	Tea.....	Elimination of the additional duty of 5cts., 7½cts. and 10cts. per lb.
6582	27/7/42	1/4/42	Sugar.....	Removal of war exchange tax, customs duty and special excise tax.
7021	13/8/42	1/8/42	Vegetable fibres other than cotton.	Removal of war exchange tax and special excise tax.
6047	14/7/42	1/5/42	Second-hand bags of jute, cotton, etc.	Removal of war exchange tax, customs duty and special excise tax.

H-2—DUTIES AND TAXES MODIFIED OR REMITTED—*Con.*

P.C. No.	Date passed	Date effective	Commodity	Effect
9058	6/10/42	1/5/42	Second-hand bags and bagging materials reclaimed from such bags when made from fabrics wholly of vegetable fibre.	Removal of war exchange tax, customs duty and special excise tax. (Enlargement of P.C. 6047).
6046	14/7/42	1/7/42	Cascara sagrada extract.	Removal of war exchange tax and customs duty on imports from Intermediate Tariff countries.
5015	15/6/42	1/5/42 to 31/12/42	Animal glue, powdered or sheet.	Removal of war exchange tax and customs duty on imports from British Preferential and Intermediate Tariff countries.
11791	31/12/42	1/1/43 to 30/6/43	Glue, powdered or sheet.	Extension of P.C. 5015 for a further six months.
4525	29/5/42	2/2/42	Hatters' fur.....	Removal of war exchange tax on imports from Intermediate and General Tariff countries.
7020	13/8/42	1/8/42	Pine lumber, ponderosa and California sugar pine.	Removal of war exchange tax, customs duty and special excise tax.
4490	28/5/42	1/5/42	Tin in blocks, pigs or bars.	Removal of war exchange tax, customs duty and special excise tax.
3739	5/5/42	2/1/42	Soda ash.....	Removal of customs duty on imports from British Preferential Tariff countries.
4191	19/5/42	2/1/42	Crude rubber.....	Removal of war exchange tax, customs duty and special excise tax.
5648	30/6/42	2/1/42	Cement clinker.....	Removal of war exchange tax on imports from Intermediate and General Tariff countries.
9057	6/10/42	24/9/42 to 14/4/43	Beeswax.....	Removal of war exchange tax, customs duty and special excise tax.
2678	2/4/43	15/4/43	Beeswax.....	Removal of war exchange tax, customs duty and special excise tax restricted to imports of unrefined beeswax under new Tariff Item 15a.
9374	13/10/42	7/10/42	Crushed oyster shell....	Removal of war exchange tax, customs duty and special excise tax.
9759	27/10/42	15/10/42	Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, when imported by manufacturers of cotton bags for use exclusively in their own factories.	Removal of war exchange tax, customs duty and special excise tax.
10799	8/12/42	1/12/42 to 31/12/42	Oranges.....	Removal of customs duty on imports from Intermediate Tariff countries.
11139	8/12/42	1/12/42	Oranges.....	Removal of war exchange tax on imports from Intermediate or General Tariff countries.
11140	8/12/42	7/12/42	Coffee (green).....	Elimination of the additional duty of 10cts. per lb.
11591	22/12/42	16/12/42	Bananas.....	Removal of war exchange tax, customs duty and special excise tax.

H-2—DUTIES AND TAXES MODIFIED OR REMITTED—*Concluded*

P.C. No.	Date passed	Date effective	Commodity	Effect
11594	22/12/42	1/12/42	Second-hand rope for disintegration or conversion into usable cordage.	Removal of war exchange tax, customs duty and special excise tax.
10824	1/12/42	15/11/42 to 31/3/43	Coal briquettes.....	Removal of war exchange tax and customs duty on imports from Intermediate and General Tariff countries when imported into the customs port at Port Arthur or any port west thereof to the Saskatchewan-Alberta boundary.
1517	1/3/43	1/4/43	Coal briquettes.....	Extension of P.C. 10824 until further notice.
1035	9/2/43	2/11/42	Watch actions and movements, finished or unfinished.	Removal of war exchange tax on imports from Intermediate and General Tariff countries.
2381	23/3/43	1/3/43	Cotton yarn for use in the manufacture of binder twine and twine for harvest binders.	Removal of war exchange tax on imports from Intermediate and General Tariff countries.
2324	23/3/43	1/3/43	Rice, uncleaned, unhulled or paddy.	Removal of war exchange tax and special excise tax.
1880	9/3/43	1/3/43 to 29/2/44	Imports under Tariff Items 540 (c) and 540 (d) (handkerchiefs, towels, etc.)	Removal of duties on imports from British Preferential Tariff countries.

Appendix I

ADMINISTRATIVE EXPENDITURES OF THE WARTIME PRICES AND TRADE BOARD AND ASSOCIATED COMPANIES

ACTUAL EXPENDITURES OF THE WARTIME PRICES AND TRADE BOARD

	Sept. 3, 1939 to Mar. 31, 1940	April 1, 1940 to Mar. 31, 1941	April 1, 1941 to Mar. 31, 1942	April 1, 1942 to Feb. 28, 1943	Total Sept. 3, 1939 to Feb. 28, 1943
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and Living Allowances.....	29,293 62	114,917 09	716,516 73	5,227,113 83	6,087,841 27
Travelling Expenses.....	9,588 02	13,791 11	113,512 90	510,779 98	647,672 01
Printing and Stationery.....	8,495 90	13,371 52	266,367 90	731,711 31	1,019,946 63
Telephones and Telegrams.....	5,551 08	10,297 70	54,609 42	211,030 46	281,488 66
Advertising.....			117,476 46	504,564 66	622,041 12
Sundries.....	2,188 79	8,932 06	168,505 20	570,890 05	750,516 10
	\$ 55,117 41	\$ 161,309 48	\$1,436,988 61	\$7,756,090 29	\$ 9,409,505 79

ADMINISTRATIVE EXPENSES OF THE ASSOCIATED COMPANIES

	\$ cts.	\$ cts.	\$ cts.
Commodity Prices Stabilization Corporation Limited.....	48,654 75	396,604 65	445,259 40
Wartime Food Corporation Limited.....		26,101 85	26,101 85
Wartime Salvage Limited.....		87,535 58	87,535 58
Canadian Wool Board Limited.....		109,550 57	109,550 57
	\$ 48,654 75	\$ 619,792 65	\$ 668,447 40

Appendix J INDEX NUMBERS OF THE COST OF LIVING IN TWO WARS

	TOTAL		FOOD		RENT		CLOTHING		FUEL AND LIGHTING		MISCELLANEOUS	
	War I July '14 = 100	War II Aug. '39 = 100	War I July '14 = 100	War II Aug. '39 = 100	War I July '14 = 100	War II Aug. '39 = 100	War I July '14 = 100	War II Aug. '39 = 100	War I July '14 = 100	War II Aug. '39 = 100	War I July '14 = 100	War II Aug. '39 = 100
	1914	1939	1914	1939	1914	1939	1914	1939	1914	1939	1914	1939
Oct	102.9	102.7	108.0	107.0	100.0	100.6	101.1	99.5	100.0	105.5	100.0	100.3
	1915	1940	1915	1940	1915	1940	1915	1940	1915	1940	1915	1940
Jan.....	102.9	103.0	107.1	105.2	96.9*	100.6	104.1	103.2	100.0	106.6	100.0	101.3
Apr.....	102.9	103.8	104.1	105.5		100.6	107.0	107.7	100.0	107.0	100.0	101.8
May.....	102.9	104.8	104.1	106.0		103.0	108.9	109.0	98.0	109.0	100.0	102.3
Oct.....	104.0	106.2	104.1	106.8		103.8	113.9	113.4	99.1	109.1	101.1	103.5
	1916	1941	1916	1941	1916	1941	1916	1941	1916	1941	1916	1941
Jan.....	107.0	107.4	110.0	110.5	97.9*	103.8	114.9	113.6	99.1	109.7	103.0	104.1
Feb.....	108.0	107.3	112.1	109.6		103.8	116.0	114.0	99.1	109.8	103.0	104.2
Mar.....	108.0	107.3	111.1	109.8		103.8	117.8	114.0	99.1	110.0	104.1	104.1
Apr.....	109.1	107.7	111.1	110.9		105.7	119.9	114.2	99.1	110.0	104.1	105.8
May.....	109.1	108.5	111.1	110.5		105.7	121.8	114.4	99.1	110.3	105.0	106.1
June.....	110.1	109.6	113.0	113.3		105.7	123.8	114.8	100.0	111.3	107.1	106.4
July.....	111.1	111.0	112.1	117.4		105.7	124.7	115.0	100.0	111.6	107.1	106.4
Aug.....	112.1	112.8	115.1	122.1		105.7	126.8	115.6	102.0	111.6	108.0	107.1
Sept.....	115.2	113.8	119.0	124.2		105.7	128.8	117.3	103.1	112.0	109.1	107.8
Oct.....	116.1	114.6	123.1	124.1		107.1	130.7	119.5	103.1	113.2	109.1	108.3
Nov.....	119.2	115.4	129.0	126.3		107.1	132.7	119.9	104.1	113.8	110.0	108.5
Dec.....	121.2	114.9	133.1	124.7		107.1	134.7	119.8	106.3	113.8	110.0	108.5
	1917	1942	1917	1942	1917	1942	1917	1942	1917	1942	1917	1942
Jan.....	124.1	114.5	135.0	123.2	105.1*	107.1	136.6	119.8	110.3	114.0	110.0	108.6
Feb.....	125.2	114.8	138.1	124.0		107.1	137.7	119.7	110.3	114.0	110.0	108.9
Mar.....	127.2	115.0	141.1	124.6		107.1	139.6	119.7	111.4	114.0	112.1	108.9
Apr.....	128.2	115.0	142.0	125.2		107.1	141.6	119.7	109.2	114.0	114.0	108.9
May.....	133.3	115.2	156.0	125.2		107.2	143.7	119.8	110.3	114.0	114.0	108.9
June.....	134.4	115.8	156.0	127.1		107.2	145.5	119.8	111.4	113.7	116.0	108.8
July.....	134.4	117.0	153.0	131.2		107.2	147.6	119.9	112.4	113.6	117.1	108.8
Aug.....	134.4	116.8	153.0	130.5		107.2	148.5	120.0	113.5	113.6	118.0	108.8
Sept.....	135.3	116.5	154.1	129.4		107.2	150.5	120.0	113.5	113.6	119.0	108.8
Oct.....	137.3	116.9	156.0	130.7		107.2	152.6	120.0	114.4	113.9	120.1	108.8
Nov.....	139.3	117.7	161.0	133.3		107.2	154.5	120.0	114.4	113.9	121.0	108.8
Dec.....	140.4	117.9	163.0	133.7		107.2	156.5	120.1	115.5	113.9	121.0	108.9

	1918	1943	1918	1943	1918	1943	1918	1943	1918	1943	1918	1943
Jan.....	141.3	116.2	165.1	128.2	105.1	107.2	158.5	120.1	118.7	113.9	122.1	109.1
Feb.....	143.3	116.0	168.0	127.6	105.1	107.2	161.5	120.0	118.7	113.8	123.1	109.1
Mar.....	144.4	116.3	168.1	128.6	106.2	107.2	163.4	120.0	119.6	113.8	124.1	109.1
Apr.....	145.4	.....	166.0	.....	108.1	.....	165.4	.....	119.6	.....	126.0	.....
May.....	147.4	.....	168.1	.....	110.3	.....	167.4	.....	119.6	.....	128.1	.....
June.....	149.4	.....	170.1	.....	112.4	.....	169.3	.....	120.7	.....	130.1	.....
July.....	150.5	.....	173.1	.....	113.3	.....	171.4	.....	122.7	.....	131.1	.....
Aug.....	154.5	.....	179.0	.....	115.4	.....	175.3	.....	125.9	.....	132.0	.....
Sept.....	154.5	.....	178.1	.....	113.3	.....	177.3	.....	127.9	.....	133.1	.....
Oct.....	156.5	.....	181.1	.....	114.5	.....	179.3	.....	130.0	.....	134.0	.....
Nov.....	157.6	.....	181.1	.....	114.5	.....	181.2	.....	131.0	.....	136.1	.....
Dec.....	158.5	.....	182.0	.....	114.5	.....	183.3	.....	134.0	.....	137.0	.....
	1919		1919		1919		1919		1919		1919	
Jan.....	160.5	.....	184.1	.....	114.5	.....	185.3	.....	135.1	.....	138.1	.....
Apr.....	159.6	.....	178.1	.....	115.4	.....	191.2	.....	132.0	.....	141.1	.....
July.....	165.6	.....	184.1	.....	123.6	.....	198.1	.....	132.0	.....	141.1	.....
Oct.....	169.7	.....	189.1	.....	125.7	.....	204.1	.....	136.1	.....	148.0	.....
	1920		1920		1920		1920		1920		1920	
Jan.....	178.8	.....	203.0	.....	125.7	.....	217.8	.....	142.3	.....	153.0	.....
Apr.....	190.0	.....	212.1	.....	133.9	.....	247.6	.....	149.5	.....	155.0	.....
July.....	198.0	.....	224.0	.....	142.3	.....	248.7	.....	160.8	.....	160.1	.....
Oct.....	193.8	.....	212.1	.....	145.3	.....	239.7	.....	178.4	.....	160.1	.....
	1921		1921		1921		1921		1921		1921	
Jan.....	185.8	.....	194.1	.....	146.3	.....	229.7	.....	182.4	.....	160.1	.....
Apr.....	172.6	.....	171.0	.....	149.4	.....	204.1	.....	173.2	.....	160.1	.....
July.....	162.5	.....	149.1	.....	153.5	.....	190.1	.....	168.0	.....	160.1	.....
Oct.....	161.6	.....	154.1	.....	154.7	.....	176.4	.....	169.1	.....	160.1	.....

* Annual Average.

Source: Dominion Bureau of Statistics.

Appendix K

INDEX NUMBERS OF WHOLESALE PRICES IN TWO WARS

	ALL COMMODITIES		FULLY OR CHIEFLY MANUFACTURED GOODS		CANADIAN FARM PRODUCTS	
	War I July '14 =100	War II Aug. '39 =100	War I July '14 =100	War II Aug. '39 =100	War I July '14 =100	War II Aug. '39 =100
	1914	1939	1914	1939	1914	1939
Oct.....	103.7	110.1	107.9	109.4	106.9	111.0
	1915	1940	1915	1940	1915	1940
Jan.....	107.9	114.2	109.6	112.3	121.6	119.9
Apr.....	111.5	114.9	114.5	112.3	123.0	123.5
July.....	109.2	114.2	111.5	111.2	112.2	110.3
Oct.....	107.0	115.2	108.7	112.7	106.3	110.6
	1916	1941	1916	1941	1916	1941
Jan.....	121.7	117.3	122.6	114.9	123.8	115.1
Feb.....	122.8	118.1	123.8	115.4	122.1	117.0
Mar.....	122.2	118.9	125.6	116.1	117.2	118.3
Apr.....	124.5	120.1	127.3	117.8	118.6	119.0
May.....	126.2	122.8	129.7	120.1	118.2	119.2
June.....	126.2	124.6	129.0	122.5	116.7	121.6
July.....	126.4	126.1	128.7	124.5	121.3	122.8
Aug.....	130.9	127.2	132.5	125.3	131.4	123.5
Sept.....	134.2	129.0	137.2	127.4	137.2	125.5
Oct.....	140.4	129.9	142.9	128.2	148.1	126.9
Nov.....	148.8	130.0	149.8	128.2	164.7	126.9
Dec.....	148.8	129.5	151.1	127.0	160.9	127.7
	1917	1942	1917	1942	1917	1942
Jan.....	156.8	130.2	158.8	126.4	167.6	135.6
Feb.....	159.8	130.8	160.7	126.7	166.9	137.7
Mar.....	164.1	131.4	165.1	126.9	169.9	138.4
Apr.....	171.9	131.4	170.8	126.6	186.2	139.4
May.....	185.2	131.7	184.7	126.2	213.5	137.3
June.....	184.3	132.5	183.9	126.0	202.6	139.6
July.....	184.2	132.9	182.5	126.6	200.3	138.9
Aug.....	185.9	132.1	186.9	126.4	199.1	139.2
Sept.....	180.9	132.5	186.6	126.7	184.2	144.3
Oct.....	182.1	133.6	188.8	127.0	184.9	146.7
Nov.....	185.2	134.2	190.1	127.4	190.6	148.1
Dec.....	186.8	134.2	191.5	127.7	193.4	149.1

INDEX NUMBERS OF WHOLESALE PRICES IN TWO WARS—*Con.*

	ALL COMMODITIES		FULLY OR CHIEFLY MANUFACTURED GOODS		CANADIAN FARM PRODUCTS	
	War I July '14 =100	War II Aug. '39 =100	War I July '14 =100	War II Aug. '39 =100	War I July '14 =100	War II Aug. '39 =100
	1918	1943	1918	1943	1918	1943
Jan.....	190.5	134.3	192.3	127.7	197.7	150.2
Feb.....	190.8	134.9	192.9	127.8	198.8	151.5
Mar.....	193.2	136.2	197.3	128.7	192.5	156.2
Apr.....	193.8	.....	199.2	.....	188.6	.....
May.....	193.5	.....	197.9	.....	187.8	.....
June.....	194.9	.....	198.1	.....	187.1	.....
July.....	198.3	.....	199.7	.....	191.1	.....
Aug.....	201.6	.....	204.9	.....	193.1	.....
Sept.....	203.7	.....	207.1	.....	195.9	.....
Oct.....	205.7	.....	209.1	.....	195.3	.....
Nov.....	206.2	.....	208.7	.....	202.1	.....
Dec.....	204.3	.....	208.7	.....	201.3	.....
	1919	.....	1919	.....	1919	.....
Jan.....	204.8	.....	209.5	.....	202.5	.....
Apr.....	196.9	.....	201.1	.....	203.5	.....
July.....	201.6	.....	206.8	.....	206.0	.....
Oct.....	212.7	.....	213.2	.....	228.0	.....
	1920	.....	1920	.....	1920	.....
Jan.....	232.0	.....	231.5	.....	246.5	.....
Apr.....	249.5	.....	247.3	.....	250.7	.....
July.....	254.8	.....	266.6	.....	247.5	.....
Oct.....	234.9	.....	252.7	.....	215.7	.....
	1921	.....	1921	.....	1921	.....
Jan.....	199.3	.....	209.5	.....	194.0	.....
Apr.....	178.4	.....	196.1	.....	154.0	.....
July.....	162.7	178.7	146.0
Oct.....	154.7	165.8	133.1

Source—Dominion Bureau of Statistics.

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WCanada. Wartime Prices and Trade Board
Report.
[1st](1939/1943)

DATE.	NAME OF BORROWER.
Oct. 12/43	Bridging Dept. (T.R.)
Sept 10/46	W. main
Jan 23/50	W. Saunders gr (62)
Jan 26/50	A. Trimmis
June 14/56	F. J. Chambers Grad

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